

**Attachment 21**  
**Revised 2005 SIMPIL Model**

## Disposition of Balance Recorded in Account 1562 Deferred PILs

Distributor	Chatham-Kent Hydro Inc.
OEB File Number	EB-2012-0097
Filing Year	2005

	A	B	C	D	E
1	PILs TAXES - EB-2008-381				Version 2009.1
2	REGULATORY INFORMATION (REGINFO)				
3	Utility Name: Chatham-Kent Hydro Inc.			Colour Code	
4	Reporting period: 2005			Input Cell	
5				Formula in Cell	
6	Days in reporting period:	365	days		
7	Total days in the calendar year:	365	days		
8					
9	BACKGROUND				
10	Has the utility reviewed section 149(1) ITA to				
11	confirm that it is not subject to regular corporate				
12	tax (and therefore subject to PILs)?	Y/N	Y		
13					
14	Was the utility recently acquired by Hydro One				
15	and now subject to s.89 & 90 PILs?	Y/N	N		
16					
17	Is the utility a non-profit corporation?	Y/N	N		
18	(If it is a non-profit corporation, please contact the Rates Manager at the OEB)				
19	Are the Ontario Capital Tax & Large Corporations Tax Exemptions shared among the corporate group?	OCT Y/N	Y		
20		LCT Y/N	Y		
21	Please identify the % used to allocate the OCT and LCT exemptions in Cells C65 & C74 in the TAXCALC spreadsheet.	OCT	0.0000%	O10	
22		LCT	52.0000%	F42	
23					
24	Accounting Year End	Date	31-Dec-05		
25					
26	MARR NO TAX CALCULATIONS				Regulatory
27	SHEET #7 FINAL RUD MODEL DATA				Income
28	(FROM 1999 FINANCIAL STATEMENTS)				
29	USE BOARD-APPROVED AMOUNTS				
30					
31	Rate Base (wires-only)	P1	45,654,000		
32					
33	Common Equity Ratio (CER)	P1	50.00%		
34			50.00%		
35	1-CER				
36					
37	Target Return On Equity	P1	9.88%		
38					
39	Debt rate	P1	7.25%		
40					
41	Market Adjusted Revenue Requirement		3,910,265		
42					
43	1999 return from RUD Sheet #7	P1	786,000	786,000	
44					
45	Total Incremental revenue		3,124,265		
46	Input: Board-approved dollar amounts phased-in				
47	Amount allowed in 2001	P1	1,077,000	1,077,000	
48	Amount allowed in 2002	P1	1,077,000	1,077,000	
49	Amount allowed in 2003 and 2004 (will be zero due to Bill 210		0	0	
50	unless authorized by the Minister and the Board)		0	0	
51	Amount allowed in 2005 - Third tranche of MARR re: CDM	P1	970,265	970,265	
52	Other Board-approved changes to MARR or incremental revenue				
53					
54	Total Regulatory Income			3,910,265	
55					
56	Equity		22,827,000		
57					
58	Return at target ROE		2,255,308		
59					
60	Debt		22,827,000		
61					
62	Deemed interest amount in 100% of MARR		1,654,958		
63					
64	Phase-in of interest - Year 1 (2001)		788,485		
65	((D43+D47)/D41)*D61				
66	Phase-in of interest - Year 2 (2002)		1,244,308		
67	((D43+D47+D48)/D41)*D61				
68	Phase-in of interest - Year 3 (2003) and forward		1,244,308		
69	((D43+D47+D48)/D41)*D61 (due to Bill 210)				
70	Phase-in of interest - 2005		1,654,958		
71					
72					

	A	B	C	D	E	F	G	H
1	PILs TAXES - EB-2008-381	ITEM	Initial		M of F	M of F	Tax	
2	PILs DEFERRAL AND VARIANCE ACCOUNTS		Estimate		Filing	Filing	Returns	
3	TAX CALCULATIONS (TAXCALC)				Variance	Variance		
4	("Wires-only" business - see Tab TAXREC)				K-C	Explanation		
5		0					Version 2009.1	
6	Utility Name: Chatham-Kent Hydro Inc.							
7	Reporting period: 2005							
8								
9	Days in reporting period:	365	days				Column	
10	Total days in the calendar year:	365	days				Brought	
11							From	
12							TAXREC	
13			\$		\$		\$	
14	I) CORPORATE INCOME TAXES							
15								
16	Regulatory Net Income REGINFO E53	1	3,910,265		958,166		4,868,431	
17								
18	BOOK TO TAX ADJUSTMENTS							
19	Additions:							
20	Depreciation & Amortization	2	2,533,000		313,538		2,846,538	
21	Employee Benefit Plans - Accrued, Not Paid	3	0		0		0	
22	Tax reserves - beginning of year	4			134,967		134,967	
23	Reserves from financial statements - end of year	4			824,716		824,716	
24	Regulatory Adjustments - increase in income	5			0		0	
25	Other Additions (See Tab entitled "TAXREC")							
26	"Material" Items from "TAXREC" worksheet	6			0		0	
27	Other Additions (not "Material") "TAXREC"	6			0		0	
28	"Material" Items from "TAXREC 2" worksheet	6			13,890		13,890	
29	Other Additions (not "Material") "TAXREC 2"	6			0		0	
30	Items on which true-up does not apply "TAXREC 3"				5,116,850		5,116,850	
31								
32	Deductions: Input positive numbers							
33	Capital Cost Allowance and CEC	7	1,835,114		875,740		2,710,854	
34	Employee Benefit Plans - Paid Amounts	8	0		0		0	
35	Items Capitalized for Regulatory Purposes	9			0		0	
36	Regulatory Adjustments - deduction for tax purposes in Item 5	10			0		0	
37	Interest Expense Deemed/ Incurred	11	1,654,958		71,322		1,726,279	
38	Tax reserves - end of year	4			145,051		145,051	
39	Reserves from financial statements - beginning of year	4			807,645		807,645	
40	Contributions to deferred income plans	3			0		0	
41	Contributions to pension plans	3			0		0	
42	Interest capitalized for accounting but deducted for tax	11			0		0	
43	Other Deductions (See Tab entitled "TAXREC")							
44	"Material" Items from "TAXREC" worksheet	12			0		0	
45	Other Deductions (not "Material") "TAXREC"	12	130,000		-130,000		0	
46	Material Items from "TAXREC 2" worksheet	12			94,930		94,930	
47	Other Deductions (not "Material") "TAXREC 2"	12			0		0	
48	Items on which true-up does not apply "TAXREC 3"				5,626,451		5,626,451	
49								
50	TAXABLE INCOME/ (LOSS)		2,823,194		(129,012)	Before loss C/F	2,694,182	
51								
52	BLENDED INCOME TAX RATE							
53	Tab Tax Rates - Regulatory from Table 1; Actual from Table 3	13	36.12%		0.0000%		36.12%	
54								
55	REGULATORY INCOME TAX		1,019,737		-192,281	Actual	827,456	
56								
57								
58	Miscellaneous Tax Credits	14			0	Actual	0	
59								
60	Total Regulatory Income Tax		1,019,737		-192,281	Actual	827,456	
61								
62								
63	II) CAPITAL TAXES							
64								
65	Ontario							
66	Base	15	45,654,000		4,835,867		50,489,867	
67	Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3	16	7,500,000		-7,500,000		0	
68	Taxable Capital		38,154,000		-2,664,133		50,489,867	
69								
70	Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	17	0.3000%		0.0000%		0.3000%	
71								
72	Ontario Capital Tax		118,019		33,451	Overpaid	151,470	
73								
74	Federal Large Corporations Tax							
75	Base	18	45,654,000		9,446,839		55,100,839	
76	Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3	19	50,000,000		-24,000,000		26,000,000	
77	Taxable Capital		0		-14,553,161		29,100,839	
78								
79	Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	20	0.1750%		0.0250%		0.2000%	
80								
81	Gross Amount of LCT before surtax offset (Taxable Capital x Rate)		0		58,202		58,202	
82	Less: Federal Surtax 1.12% x Taxable Income	21	0		30,175		30,175	
83								
84	Net LCT		0		28,027		28,027	
85								



	A		B	C	D	E	F	G	H
1	PILs TAXES - EB-2008-381		ITEM	Initial		M of F	M of F	Tax	
2	PILs DEFERRAL AND VARIANCE ACCOUNTS			Estimate		Filing	Filing	Returns	
3	TAX CALCULATIONS (TAXCALC)					Variance	Variance		
4	("Wires-only" business - see Tab TAXREC)					K-C	Explanation		
5			0					Version 2009.1	
6	Utility Name: Chatham-Kent Hydro Inc.								
7	Reporting period: 2005								
8									
9	Days in reporting period:		365	days				Column	
10	Total days in the calendar year:		365	days				Brought	
11								From	
12								TAXREC	
13								\$	
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
36									
37									
38									
39									
40									
41									
42									
43									
44									
45									
46									
47									
48									
49									
50									
51									
52									
53									
54									
55									
56									
57									
58									
59									
60									
61									
62									
63									
64									
65									
66									
67									
68									
69									
70									
71									
72									
73									
74									
75									
76									
77									
78									
79									
80									
81									
82									
83									
84									
85									
86	III) INCLUSION IN RATES								
87									
88	Income Tax Rate used for gross- up (exclude surtax)			36.12%					
89									
90	Income Tax (proxy tax is grossed-up)		22	1,596,333			Actual 2005	827,456	
91	LCT (proxy tax is grossed-up)		23	0			Actual 2005	20,869	
92	Ontario Capital Tax (no gross-up since it is deductible)		24	118,019			Actual 2005	131,970	
93									
94									
95	Total PILs for Rate Adjustment -- MUST AGREE WITH 2002		25	1,714,352			Actual 2005	980,295	
96	RAM DECISION								
97									
98									
99	IV) FUTURE TRUE-UPS								
100	IV a) Calculation of the True-up Variance					DR/(CR)			
101	In Additions:								
102	Employee Benefit Plans - Accrued, Not Paid		3			0			
103	Tax reserves deducted in prior year		4			134,967			
104	Reserves from financial statements-end of year		4			824,716			
105	Regulatory Adjustments		5			0			
106	Other additions "Material" Items TAXREC		6			0			
107	Other additions "Material" Items TAXREC 2		6			13,890			
108	In Deductions - positive numbers								
109	Employee Benefit Plans - Paid Amounts		8			0			
110	Items Capitalized for Regulatory Purposes		9			0			
111	Regulatory Adjustments		10			0			
112	Interest Adjustment for tax purposes (See Below - cell I204)		11			0			
113	Tax reserves claimed in current year		4			145,051			
114	Reserves from F/S beginning of year		4			807,645			
115	Contributions to deferred income plans		3			0			
116	Contributions to pension plans		3			0			
117	Other deductions "Material" Items TAXREC		12			0			
118	Other deductions "Material" Item TAXREC 2		12			94,930			
119									
120	Total TRUE-UPS before tax effect		26		=	-74,053			
121									
122	Income Tax Rate (including surtax) from 2005 Utility's tax return				x	36.12%			
123									
124	Income Tax Effect on True-up adjustments				=	-26,748			
125									
126	Less: Miscellaneous Tax Credits		14			0			
127									
128	Total Income Tax on True-ups					-26,748			
129									
130	Income Tax Rate used for gross-up (exclude surtax)					35.00%			
131									
132	TRUE-UP VARIANCE ADJUSTMENT					(41,151)			
133									
134	IV b) Calculation of the Deferral Account Variance caused by changes								
135	in legislation								
136	REGULATORY TAXABLE INCOME /(LOSSES) (as reported in the initial estimate								
137	column)				=	2,823,194			
138	REVISED CORPORATE INCOME TAX RATE (including surtax)				x	36.12%			
139									
140	REVISED REGULATORY INCOME TAX				=	1,019,737			
141									
142	Less: Revised Miscellaneous Tax Credits				-	0			
143									
144	Total Revised Regulatory Income Tax				=	1,019,737			
145									
146	Less: Regulatory Income Tax reported in the Initial Estimate Column (Cell C58)				-	1,019,737			
147									
148	Regulatory Income Tax Variance				=	0			
149									

	A	B	C	D	E	F	G	H
1	PILs TAXES - EB-2008-381	ITEM	Initial		M of F	M of F	Tax	
2	PILs DEFERRAL AND VARIANCE ACCOUNTS		Estimate		Filing	Filing	Returns	
3	TAX CALCULATIONS (TAXCALC)				Variance	Variance		
4	("Wires-only" business - see Tab TAXREC)				K-C	Explanation		
5		0					Version 2009.1	
6	Utility Name: Chatham-Kent Hydro Inc.							
7	Reporting period: 2005							
8								
9	Days in reporting period:	365	days				Column	
10	Total days in the calendar year:	365	days				Brought	
11							From	
12							TAXREC	
13			\$		\$		\$	
150	<b>Ontario Capital Tax</b>							
151	Base				=	45,654,000		
152	Less: Exemption from tab Tax Rates, Table 2, cell C39				-	7,500,000		
153	Revised deemed taxable capital				=	38,154,000		
154								
155	Rate - Tab Tax Rates cell C54				x	0.3000%		
156								
157	Revised Ontario Capital Tax				=	114,462		
158	Less: Ontario Capital Tax reported in the initial estimate column (Cell C70)				-	118,019		
159	Regulatory Ontario Capital Tax Variance				=	(3,557)		
160								
161	<b>Federal LCT</b>							
162	Base					45,654,000		
163	Less: Exemption from tab Tax Rates, Table 2, cell C40				-	50,000,000		
164	Revised Federal LCT				=	(4,346,000)		
165								
166	Rate (as a result of legislative changes) tab 'Tax Rates' cell C51					0.2000%		
167								
168	Gross Amount					0		
169	Less: Federal surtax				-	0		
170	Revised Net LCT				=	0		
171								
172	Less: Federal LCT reported in the initial estimate column (Cell C82)				-	0		
173	Regulatory Federal LCT Variance				=	0		
174								
175	Actual Income Tax Rate used for gross-up (exclude surtax)					35.00%		
176								
177	<b>Income Tax (grossed-up)</b>				+	0		
178	<b>LCT (grossed-up)</b>				+	0		
179	<b>Ontario Capital Tax</b>				+	(3,557)		
180								
181	<b>DEFERRAL ACCOUNT VARIANCE ADJUSTMENT</b>				=	(3,557)		
182								
183	<b>TRUE-UP VARIANCE (from cell I130)</b>				+	(41,151)		
184								
185	<b>Total Deferral Account Entry (Positive Entry = Debit)</b>				=	(44,707)		
186	(Deferral Account Variance + True-up Variance)							
187								
188								
189								
190	<b>V) INTEREST PORTION OF TRUE-UP</b>							
191	<b>Variance Caused By Phase-in of Deemed Debt</b>							
192								
193	Total deemed interest (REGINFO)					1,654,958		
194	Interest phased-in (Cell C36)					1,244,308		
195								
196	Variance due to phase-in of debt component of MARR in rates					410,649		
197	according to the Board's decision							
198								
199	<b>Other Interest Variances (i.e. Borrowing Levels</b>							
200	<b>Above Deemed Debt per Rate Handbook)</b>							
201	Interest deducted on MoF filing (Cell K36+K41)					1,726,279		
202	Less: Interest components excluded for true-up calculation purposes					71,959	(Interest on customer deposits and capital tax)	
203	Adjusted Interest					1,654,320		
204	Total deemed interest (REGINFO CELL D61)					1,654,943		
205								
206	Variance caused by excess debt					0		
207								
208	<b>Interest Adjustment for Tax Purposes (carry forward to Cell I110)</b>					0		
209								
210	<b>Total Interest Variance</b>					410,649		
211								
212								
213								

	A	B	C	D	E	F
1	PILs TAXES - EB-2008-381	LINE	M of F	Non-wires	Wires-only	
2	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
4		0	Return			
5					Version 2009.1	
6	<b>Section A: Identification:</b>					
7	Utility Name: Chatham-Kent Hydro Inc.					
8	Reporting period: 2005					
9	Taxation Year's start date:					
10	Taxation Year's end date:					
11	Number of days in taxation year:	365	days			
12						
13	Please enter the Materiality Level :	0.25%	< - enter materiality level			
14	(0.25% x Rate Base x CER)	Y/N	Y			
15	(0.25% x Net Assets)	Y/N	N			
16	Or other measure (please provide the basis of the amount)	Y/N	N			
17	Does the utility carry on non-wires related operation?	Y/N	N			
18	(Please complete the questionnaire in the Background questionnaire worksheet.)					
19						
20	Note: Carry forward Wires-only Data to Tab "TAXCALC" Column K					
21						
22	<b>Section B: Financial statements data:</b>					
23	Input unconsolidated financial statement data submitted with Tax returns.					
24	The actual categories of the income statements should be used.					
25	If required please change the descriptions except for amortization, interest expense and provision for income tax					
26						
27	Please enter the non-wire operation's amount as a positive number, the program automatically treats all amounts					
28	in the "non-wires elimination column" as negative values in TAXREC and TAXREC2.					
29						
30	<b>Income:</b>					
31	Energy Sales	+	71,404,758		71,404,758	
32	Distribution Revenue	+	11,694,561		11,694,561	
33	Other Income	+	1,336,837		1,336,837	
34	Miscellaneous income	+			0	
35		+			0	
36	Revenue should be entered above this line					
37						
38	<b>Costs and Expenses:</b>					
39	Cost of energy purchased	-	71,404,758		71,404,758	
40	Administration	-	1,424,946		1,424,946	
41	Customer billing and collecting	-	1,404,972		1,404,972	
42	Operations and maintenance	-	2,486,511		2,486,511	
43	Amortization	-	2,846,538		2,846,538	
44	Ontario Capital Tax	-			0	
45	Reg Assets	-			0	
46		-			0	
47		-			0	
48		-			0	
49						
50	Net Income Before Interest & Income Taxes EBIT	=	4,868,431	0	4,868,431	
51	Less: Interest expense for accounting purposes	-	1,726,279		1,726,279	
52	Provision for payments in lieu of income taxes	-	1,391,558		1,391,558	
53	Net Income (loss)	=	1,750,594	0	1,750,594	
54	(The Net Income (loss) on the MoF column should equal to the net income (loss) per financial statements on Schedule 1 of the tax return. )					
55						
56	<b>Section C: Reconciliation of accounting income to taxable income</b>					
57	<b>From T2 Schedule 1</b>					
58	<b>BOOK TO TAX ADDITIONS:</b>					
59	Provision for income tax	+	1,391,558	0	1,391,558	
60	Federal large corporation tax	+			0	
61	Depreciation & Amortization	+	2,846,538	0	2,846,538	
62	Employee benefit plans-accrued, not paid	+			0	
63	Tax reserves - beginning of year	+	134,967	0	134,967	
64	Reserves from financial statements- end of year	+	824,716	0	824,716	
65	Regulatory adjustments on which true-up may apply (see A66)	+			0	
66	Items on which true-up does not apply "TAXREC 3"	+	5,116,850	0	5,116,850	
67	Material addition items from TAXREC 2	+	13,890	0	13,890	
68	Other addition items (not Material) from TAXREC 2	+	0	0	0	
69						
70	Subtotal		10,328,519	0	10,328,519	
71						
72	Other Additions: (Please explain the nature of the additions)					
73	Recapture of CCA	+			0	
74	Non-deductible meals and entertainment expense	+			0	
75	Capital items expensed	+			0	
76		+			0	
77		+			0	
78		+			0	
79		+			0	
80	Total Other Additions	=	0	0	0	
81						
82	Total Additions	=	10,328,519	0	10,328,519	
83						
84	Recap Material Additions:					
85			0	0	0	

	A	B	C	D	E	F
1	<b>PILs TAXES - EB-2008-381</b>	LINE	M of F	Non-wires	Wires-only	
2	<b>TAX RETURN RECONCILIATION (TAXREC)</b>		Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
4			Return			
5		0				
					Version 2009.1	
86			0	0	0	
87			0	0	0	
88			0	0	0	
89			0	0	0	
90			0	0	0	
91			0	0	0	
92	Total Other additions >materiality level		0	0	0	
93	Other additions (less than materiality level)		0	0	0	
94	Total Other Additions		0	0	0	
95						
96	BOOK TO TAX DEDUCTIONS:					
97	Capital cost allowance	-	2,633,363		2,633,363	CCA per tax return
98	Cumulative eligible capital deduction	-	77,491		77,491	re-assessment
99	Employee benefit plans-paid amounts	-			0	
100	Items capitalized for regulatory purposes	-			0	
101	Regulatory adjustments :	-			0	
102	CCA	-			0	
103	other deductions	-			0	
104	Tax reserves - end of year	-	145,051	0	145,051	
105	Reserves from financial statements- beginning of year	-	807,645	0	807,645	
106	Contributions to deferred income plans	-			0	
107	Contributions to pension plans	-			0	
108	<b>Items on which true-up does not apply "TAXREC 3"</b>	-	5,626,451	0	5,626,451	
109	Interest capitalized for accounting deducted for tax	-			0	
110	Material deduction items from TAXREC 2	-	94,930	0	94,930	
111	Other deduction items (not Material) from TAXREC 2	-	0	0	0	
112						
113	Subtotal	=	9,384,931	0	9,384,931	
114	Other deductions (Please explain the nature of the deductions)					
115	Charitable donations - tax basis	-			0	
116		-			0	
117		-			0	
118		-			0	
119		-			0	
120	Total Other Deductions	=	0	0	0	
121						
122	Total Deductions	=	9,384,931	0	9,384,931	
123						
124	Recap Material Deductions:					
125			0	0	0	
126			0	0	0	
127			0	0	0	
128			0	0	0	
129			0	0	0	
130	Total Other Deductions exceed materiality level		0	0	0	
131	Other Deductions less than materiality level		0	0	0	
132	Total Other Deductions		0	0	0	
133						
134	TAXABLE INCOME	=	2,694,182	0	2,694,182	
135	DEDUCT:					
136	Non-capital loss applied positive number	-			0	
137	Net capital loss applied positive number	-			0	
138	Charitable Donations		400,000		400,000	
139	NET TAXABLE INCOME	=	2,294,182	0	2,294,182	Difference due to tax
140						
141	FROM ACTUAL TAX RETURNS					
142	Net Federal Income Tax (Must agree with tax return)	+	506,271		506,271	
143	Net Ontario Income Tax (Must agree with tax return)	+	321,185		321,185	
144	Subtotal	=	827,456	0	827,456	
145	Less: Miscellaneous tax credits (Must agree with tax returns)	-			0	
146	Total Income Tax	=	827,456	0	827,456	
147						
148	FROM ACTUAL TAX RETURNS					
149	Net Federal Income Tax Rate (Must agree with tax return)		22.07%		22.07%	Divide federal
150	Net Ontario Income Tax Rate (Must agree with tax return)		14.00%		14.00%	Divide Ontario
151	Blended Income Tax Rate		36.07%	*****	36.07%	
152						
153	Section F: Income and Capital Taxes					
154						
155	RECAP					
156	Total Income Taxes	+	827,456	0	827,456	
157	Ontario Capital Tax	+	131,970		131,970	
158	Federal Large Corporations Tax	+	20,869		20,869	
159						
160	Total income and capital taxes	=	980,295	0	980,295	
161						

	A	B	C	D	E	F
1	<b>PILs TAXES - EB-2008-381</b>	LINE	M of F	Non-wires	<b>Wires-only</b>	
2	<b>Tax and Accounting Reserves</b>		Corporate	Eliminations	<b>Tax</b>	
3	For MoF Column of TAXCALC		Tax		<b>Return</b>	
4	(for "wires-only" business - see s. 72 OEB Act)		Return			
5		0			Version 2009.1	
6						
7	<b>Utility Name: Chatham-Kent Hydro Inc.</b>					
8	<b>Reporting period: 2005</b>					
9						
10	<b>TAX RESERVES</b>					
11						
12	<b>Beginning of Year:</b>					
13					0	
14	Reserve for doubtful accounts ss. 20(1)(l)		134,967		134,967	
15	Reserve for goods & services ss.20(1)(m)				0	
16	Reserve for unpaid amounts ss.20(1)(n)				0	
17	Debt and share issue expenses ss.20(1)(e)				0	
18	Other - Please describe				0	
19	Other - Please describe				0	
20					0	
21					0	
22	<b>Total (carry forward to the TAXREC worksheet)</b>		134,967	0	134,967	
23						
24	<b>End of Year:</b>					
25					0	
26	Reserve for doubtful accounts ss. 20(1)(l)		101,181		101,181	
27	Reserve for goods & services ss.20(1)(m)		43,870		43,870	
28	Reserve for unpaid amounts ss.20(1)(n)				0	
29	Debt and share issue expenses ss.20(1)(e)				0	
30	Other - Please describe				0	
31	Other - Please describe				0	
32					0	
33					0	
34	Insert line above this line					
35	<b>Total (carry forward to the TAXREC worksheet)</b>		145,051	0	145,051	
36						
37						
38	<b>FINANCIAL STATEMENT RESERVES</b>					
39						
40	<b>Beginning of Year:</b>					
41					0	
42					0	
43	Environmental				0	
44	Allowance for doubtful accounts		134,967		134,967	
45	Inventory obsolescence				0	
46	Property taxes				0	
47	OPEB		672,678		672,678	
48					0	
49					0	
50					0	
51	<b>Total (carry forward to the TAXREC worksheet)</b>		807,645	0	807,645	
52						
53	<b>End of Year:</b>					
54					0	
55					0	
56	Environmental				0	
57	Allowance for doubtful accounts		101,181		101,181	
58	Inventory obsolescence				0	
59	Property taxes				0	
60	OPEB		723,535		723,535	
61					0	
62					0	
63	Insert line above this line					
64	<b>Total (carry forward to the TAXREC worksheet)</b>		824,716	0	824,716	
65						

	A	B	C	D	E	F
1						
2	PILs TAXES - EB-2008-381	LINE	M of F	Non-wires	Wires-only	
3	TAX RETURN RECONCILIATION (TAXREC 2)		Corporate	Eliminations	Tax	
4	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
5	<b>RATEPAYERS ONLY</b>		Return			
6	Shareholder-only Items should be shown on TAXREC 3				Version 2009.1	
7						
8	Utility Name: Chatham-Kent Hydro Inc.					
9	Reporting period: 2005					
10	Number of days in taxation year:		365			
11	Materiality Level:		0			
12						
13						
14						
15	<b>Section C: Reconciliation of accounting income to taxable income</b>					
16	<b>Add:</b>					
17		+			0	
18	Gain on sale of eligible capital property	+			0	
19	Loss on disposal of assets	+			0	
20	Charitable donations (Only if it benefits ratepayers)	+			0	
21	Taxable capital gains	+	13,890		13,890	
22		+			0	
23	Scientific research expenditures deducted	+			0	
24	per financial statements	+			0	
25	Capitalized interest	+			0	
26	Soft costs on construction and renovation of buildings	+			0	
27	Capital items expensed	+			0	
28	Debt issue expense	+			0	
29	Financing fees deducted in books	+			0	
30	Gain on settlement of debt	+			0	
31	Interest paid on income debentures	+			0	
32	Recapture of SR&ED expenditures	+			0	
33	Share issue expense	+			0	
34	Write down of capital property	+			0	
35	Amounts received in respect of qualifying environment trust	+			0	
36	Provision for bad debts	+			0	
37		+			0	
38		+			0	
39		+			0	
40	Other Additions: (please explain in detail the nature of the item)	+			0	
41	Meals & Entertainment (Non-Deductible)	+			0	
42		+			0	
43		+			0	
44		+			0	
45		+			0	
46	Total Additions	=	13,890	0	13,890	
47						
48	Recap of Material Additions:					
49			0	0	0	
50			0	0	0	
51			0	0	0	
52			0	0	0	
53	Taxable capital gains		13,890	0	13,890	
54			0	0	0	
55			0	0	0	
56			0	0	0	
57			0	0	0	
58			0	0	0	
59			0	0	0	
60			0	0	0	
61			0	0	0	
62			0	0	0	
63			0	0	0	
64			0	0	0	
65			0	0	0	
66			0	0	0	
67			0	0	0	
68			0	0	0	
69			0	0	0	
70			0	0	0	
71			0	0	0	
72			0	0	0	
73			0	0	0	
74			0	0	0	
75			0	0	0	

	A	B	C	D	E	F
1						
2	<b>PILs TAXES - EB-2008-381</b>	LINE	M of F	Non-wires	<b>Wires-only</b>	
3	<b>TAX RETURN RECONCILIATION (TAXREC 2)</b>		Corporate	Eliminations	<b>Tax</b>	
4	(for "wires-only" business - see s. 72 OEB Act)		Tax		<b>Return</b>	
5	<b>RATEPAYERS ONLY</b>		Return			
6	<b>Shareholder-only Items should be shown on TAXREC 3</b>				<b>Version 2009.1</b>	
7						
8	<b>Utility Name: Chatham-Kent Hydro Inc.</b>					
9	<b>Reporting period: 2005</b>					
10	<b>Number of days in taxation year:</b>		365			
11	<b>Materiality Level:</b>		0			
12						
13						
76			0	0	0	
77			0	0	0	
78						
79	Total Material additions		13,890	0	13,890	
80	Other additions less than materiality level		0	0	0	
81	Total Additions		13,890	0	13,890	
82						
83	Deduct:					
84	Gain on disposal of assets per f/s	-	83,930		83,930	
85	Dividends not taxable under section 83	-			0	
86	Terminal loss from Schedule 8	-	11,000		11,000	
87	Depreciation in inventory, end of prior year	-			0	
88	Scientific research expenses claimed in year from Form T661	-			0	
89	Bad debts	-			0	
90	Book income of joint venture or partnership	-			0	
91	Equity in income from subsidiary or affiliates	-			0	
92	Contributions to a qualifying environment trust	-			0	
93	Other income from financial statements	-			0	
94		-			0	
95		-			0	
96		-			0	
97	Other deductions: (Please explain in detail the nature of the item)	-			0	
98	Current year capital taxes	-			0	
99		-			0	
100		-			0	
101		-			0	
102	Total Deductions	=	94,930	0	94,930	
103						
104	Recap of Material Deductions:					
105	Gain on disposal of assets per f/s		83,930	0	83,930	
106			0	0	0	
107	Terminal loss from Schedule 8		11,000	0	11,000	
108			0	0	0	
109			0	0	0	
110			0	0	0	
111			0	0	0	
112			0	0	0	
113			0	0	0	
114			0	0	0	
115			0	0	0	
116			0	0	0	
117			0	0	0	
118			0	0	0	
119			0	0	0	
120			0	0	0	
121			0	0	0	
122	Total Deductions exceed materiality level		94,930	0	94,930	
123	Other deductions less than materiality level		0	0	0	
124	Total Deductions		94,930	0	94,930	
125						

	A	B	C	D	E	F
1						
2	PILs TAXES - EB-2008-381					
3	TAX RETURN RECONCILIATION (TAXREC 3)					
4	Shareholder-only Items should be shown on TAXREC 3					
5	ITEMS ON WHICH TRUE-UP DOES NOT APPLY					
6	(for "wires-only" business - see s. 72 OEB Act)					
7						
8	Utility Name: Chatham-Kent Hydro Inc.	0	M of F Corporate Tax Return	Non-wires Eliminations	Wires-only Tax Return	Version 2009.1
9						
10						
11	Reporting period: 2005					
12	Number of days in taxation year:		365			
13						
14						
15						
16	Section C: Reconciliation of accounting income to taxable income					
17	Add:					
18						
19	Recapture of capital cost allowance	+				0
20	CCA adjustments	+				0
21	CEC adjustments	+				0
22	Gain on sale of non-utility eligible capital property	+				0
23	Gain on sale of utility eligible capital property	+				0
24	Loss from joint ventures or partnerships	+				0
25	Deemed dividend income	+				0
26	Loss in equity of subsidiaries and affiliates	+				0
27	Loss on disposal of utility assets	+				0
28	Loss on disposal of non-utility assets	+				0
29	Depreciation in inventory -end of year	+				0
30	Depreciation and amortization adjustments	+				0
31	Dividends credited to investment account	+				0
32	Non-deductible meals	+	2,774			2,774
33	Non-deductible club dues	+				0
34	Non-deductible automobile costs	+				0
35	Donations - amount per books		400,000			400,000
36	Interest and penalties on unpaid taxes					0
37	Management bonuses unpaid after 180 days of year end					0
38	Imputed interest expense on Regulatory Assets					0
39	Additional depreciation included in financial statement O&M	+	161,819			161,819
40	Ontario capital tax adjustments	+				0
41	Changes in Regulatory Asset balances	+	2,961,661			2,961,661
42	Regulatory Asset Recoveries	+	969,368			969,368
43	Other Additions: (please explain in detail the nature of the item)	+				0
44	Revenue Repayable	+	83,650			83,650
45	Provision for Transition Costs	+	507,578			507,578
46	Provision for RSA	+	30,000			
47	Total Additions on which true-up does not apply	=	5,116,850	0		5,086,850
48						
49	Deduct:					
50						
51	CCA adjustments	-				0
52	CEC adjustments	-				0
53	Depreciation and amortization adjustments	-				0
54	Gain on disposal of assets per financial statements	-				0
55	Financing fee amortization - considered to be interest expense for PILs	-				0
56	Imputed interest income on Regulatory Assets	-				0
57	Donations - amount deductible for tax purposes	-				0
58	Income from joint ventures or partnerships	-				0
59	Revenue Repayable	-	294,850			294,850
60	Provision for Transition Costs	-	846,579			846,579
61	Asset Retirement Reserve	-	39,000			39,000
62		-				0
63		-				0
64	Ontario capital tax adjustments to current or prior year	-	131,970			131,970
65		-				0
66	Changes in Regulatory Asset balances	-	4,314,052			4,314,052
67		-				0
68	Other deductions: (Please explain in detail the nature of the item)	-				0
69		-				0
70		-				0
71		-				0
72		-				0
73	Total Deductions on which true-up does not apply	=	5,626,451	0		5,626,451
74						
75						



	A	B	C	D	E	F
1	PILs TAXES - EB-2008-381					
2	Corporate Tax Rates					Version 2009.1
3	Exemptions, Deductions, or Thresholds					
4	Utility Name: Chatham-Kent Hydro Inc.					
5	Reporting period: 2005					
6						
7						
8	Rates Used in 2005 RAM PILs Applications for 2005					Table 1
9	Income Range		0		400,001	
10	RAM 2002		to		to	>1128000
11		Year	400,000		1,128,000	
12	Income Tax Rate					
13	Proxy Tax Year	2005				
14	Federal (Includes surtax)		13.12%		17.75%	22.12%
15	and Ontario blended		5.50%		9.75%	14.00%
16	Blended rate		18.62%		27.50%	36.12%
17						
18	Capital Tax Rate		0.300%			
19	LCT rate		0.175%			
20	Surtax		1.12%			
21	Ontario Capital Tax Exemption **	MAX \$7.5MM	7,500,000			
22	Federal Large Corporations Tax Exemption **	MAX \$50MM	50,000,000			
23	**Exemption amounts must agree with the Board-approved 2005 RAM PILs filing					
24						
25						
26	Expected Income Tax Rates for 2005 and Capital Tax Exemptions for 2005					
27	Income Range		0	250,001	400,001	
28	Expected Rates		to	to	to	>1,128,000
29		Year	250,000	400,000	1,128,000	
30	Income Tax Rate					
31	Current year	2005				
32	Federal (Includes surtax)		13.12%	22.12%	22.12%	22.12%
33	Ontario		5.50%	5.50%	9.75%	14.00%
34	Blended rate		18.62%	27.62%	31.87%	36.12%
35						
36	Capital Tax Rate		0.300%			
37	LCT rate		0.225%			
38	Surtax		1.12%			
39	Ontario Capital Tax Exemption *** 2002	MAX \$7.5MM	7,500,000			
40	Federal Large Corporations Tax Exemption *** 2002	MAX \$50MM	50,000,000			
41	***Allocation of exemptions must comply with the Board's instructions regarding regulated activities.					
42						
43						
44	Input Information from Utility's Actual 2005 Tax Returns					Table 3
45	Income Range		0	250,001	400,001	
46			to	to	to	>1,128,000
47		Year	250,000	400,000	1,128,000	
48	Income Tax Rate					
49	Current year	2005				
50	Federal (Includes surtax)		13.12%	22.12%	22.12%	22.12%
51	Ontario		5.50%	5.50%	9.75%	14.00%
52	Blended rate		18.62%	27.62%	31.87%	36.12%
53						
54	Capital Tax Rate		0.300%			
55	LCT rate		0.200%			
56	Surtax		1.12%			
57	Ontario Capital Tax Exemption *	MAX \$7.5MM	0			
58	Federal Large Corporations Tax Exemption *	MAX \$50MM	26,000,000			
59	* Include copies of the actual tax return allocation calculations in your submission: Ontario CT23 page 11; federal T2 Schedule 36					
60						
61						

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	PILs TAXES - EB-2008-381														
2	Analysis of PILs Tax Account 1562:														
3	Utility Name: Chatham-Kent Hydro Inc.														
4	Reporting period: 2005														
5	Sign Convention: + for increase; - for decrease														
6	Version 2009.1														
7	0														
8	Year start:	10/1/2001	1/1/2002	1/1/2003	1/1/2004	1/1/2005	1/1/2006								
9	Year end:	12/31/2001	12/31/2002	12/31/2003	12/31/2004	12/31/2005	4/30/2006	Total							
10	Opening balance:	=	0	0	0	0	-44,707	0							
11	Board-approved PILs tax proxy from Decisions (1)	+/-						0							
12	True-up Variance Adjustment Q4, 2001 (2)	+/-						0							
13	True-up Variance Adjustment (3)	+/-						0							
14	Deferral Account Variance Adjustment Q4, 2001 (4)	+/-						0							
15	Deferral Account Variance Adjustment (5)	+/-						0							
16	Adjustments to reported prior years' variances (6)	+/-						0							
17	Carrying charges (7)	+/-						0							
18	PILs billed to (collected from) customers (8)	-	0					0							
19	Ending balance: # 1562		0	0	0	0	-44,707	-44,707	-44,707						
20															
21															
22															
23															
24															
25															
26															
27															
28															
29															
30															
31	Uncollected PILs														
32															
33	NOTE: The purpose of this worksheet is to show the movement in Account 1562 which establishes the receivable from or liability to ratepayers.														
34	For explanation of Account 1562 please refer to Accounting Procedures Handbook for Electric Distribution Utilities and FAQ April 2003.														
35															
36	Please identify if Method 1, 2 or 3 was used to account for the PILs proxy and recovery. ANSWER:														
37															
38	(1) (i) From the Board's Decision - see Inclusion in Rates, Part III of the TAXCALC spreadsheet for Q4 2001 and 2002.														
39	Please insert the Q4, 2001 proxy in column C even though it was approved effective March 1, 2002.														
40	If the Board gave more than one decision in the year, calculate a weighted average proxy.														
41	(ii) If the Board approved different amounts, input the Board-approved amounts in cells C13 and E13.														
42	(iii) Column G - In 2003, the initial estimate should include the Q4 2001 PILs tax proxy and the 2002 PILs tax proxy.														
43	(iv) Column I - The Q4 2001 PILs tax proxy was removed from rates on April 1, 2004 and the 2002 PILs tax proxy remained.														
44	(v) Column K - The 2002 PILs tax proxy applies to January 1 to March 31, 2005, and the new 2005 PILs tax proxy from April 1 to December 31, 2005.														
45	(vi) Column M - The 2005 PILs tax proxy will be used for the period from January 1 to April 30, 2006.														
46															
47	(2) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I132, of the TAXCALC spreadsheet. The Q4, 2001 proxy has to be														
48	true-up in 2002, 2003 and for the period January 1- March 31, 2004. Input the variance in the whole year reconciliation.														
49															
50	(3) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I132, of the TAXCALC spreadsheet.														
51	The true-up will compare to the 2002 proxy for 2002, 2003, 2004 and January 1 to March 31, 2005.														
52															
53	(4) From the Ministry of Finance Variance Column, under Future True-ups, Part IV b, cell I181, of the TAXCALC spreadsheet. The Q4, 2001 proxy has to be														
54	true-up in 2002, 2003 and for the period January 1- March 31, 2004. Input the deferral variance in the whole year reconciliation.														
55															
56	(5) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I181, of the TAXCALC spreadsheet.														
57	The true-up will compare to the 2002 proxy for 2002, 2003, 2004 and January 1 to March 31, 2005.														
58															
59	(6) The correcting entry should be shown in the year the entry was made. The true-up of the carrying charges will have to be reviewed.														
60															
61	(7) Carrying charges are calculated on a simple interest basis.														
62															
63	(8) (i) PILs collected from customers from March 1, 2002 to March 31, 2004 were based on a fixed charge and a volumetric charge recovery by class. The PILs rate														
64	components for Q4, 2001 and 2002 were calculated in the 2002 approved RAM on sheet 6 and sheet 8. In April 2004, the PILs recovery was based on the														
65	2002 PILs tax proxy recovered by the volumetric rate by class as calculated on sheet 7 of the 2004 RAM.														
66	The 2005 PILs tax proxy is being recovered on a volumetric basis by class.														
67															
68	(ii) Collections should equal: (a) the actual volumes/ load (kWhs, kW, Kva) for the period (including net unbilled at period end), multiplied														
69	by the PILs volumetric proxy rates by class (from the Q4, 2001 and 2002 RAM worksheets) for 2002, 2003 and January 1 to March 31, 2004;														
70	plus, (b) customer counts by class in the same period multiplied by the PILs fixed charge rate components.														
71															
72	In 2004, use the Board-approved 2002 PILs proxy, recovered on a volumetric basis by class as calculated by the 2004 RAM, sheet 7,														
73	for the period April 1 to December 31, 2004, and add this total to the results from the sentence above for January 1 to March 31, 2004.														
74															
75	In 2005, use the Board-approved 2005 PILs proxy, recovered on a volumetric basis by class as calculated by the 2005 RAM, sheet 4,														
76	for the period April 1 to December 31, 2005. To this total, the 2004 volumetric PILs proxy rate by class should be used														
77	to calculate the recovery for the period January 1 to March 31, 2005.														
78															
79	(9) Any interim PILs recovery from Board Decisions will be recorded in APH Account # 1590. Final reconciliation of PILs proxy taxes														
80	will have to include amounts from 1562 and from 1590.														
81															

**Attachment 22**  
**2005 Financial Statements**

*Financial Statements of*

**CHATHAM-KENT HYDRO INC.**

*December 31, 2005*

# **CHATHAM-KENT HYDRO INC.**

## **Table of Contents**

	<b><u>Page</u></b>
Balance Sheet	1
Statement of Earnings and Retained Earnings	2
Statement of Cash Flows	3
Notes to the Financial Statements	4 – 15

**CHATHAM-KENT HYDRO INC.**  
**Balance Sheet**  
**December 31, 2005**

	2005	2004
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash and cash equivalents	\$ 9,581,604	\$ 14,022,252
Accounts receivable (Note 4)	2,666,469	4,360,128
Accounts receivable – unbilled revenue	10,253,024	7,782,646
Due from Chatham-Kent Energy Inc.	1,600,000	-
Due from Middlesex Power Distribution Corporation	455,953	-
Inventories	573,348	566,961
Prepaid expenses	65,608	127,974
	25,196,006	26,859,961
CAPITAL ASSETS (Note 5)	40,657,412	40,014,768
<b>OTHER</b>		
Deferred assets (Note 6)	3,238,516	2,309,248
Computer software	5,995	9,928
	3,244,511	2,319,176
	<b>\$ 69,097,929</b>	<b>\$ 69,193,905</b>
<b>LIABILITIES</b>		
<b>CURRENT</b>		
Accounts payable and accrued liabilities	\$ 14,974,906	\$ 10,622,337
Taxes payable	143,830	149,781
Deferred taxes payable	355,300	42,200
Due to the Municipality of Chatham-Kent	1,812,626 <sup>x</sup>	3,476,752
Current portion of customers deposits	783,290 <sup>x</sup>	827,000
	18,069,952	15,118,070
<b>LONG TERM</b>		
Note payable (Note 7)	23,523,326 <sup>y</sup>	23,523,326
Regulatory revenue payable	83,650	294,850
Provision for asset retirement obligation	30,000	39,000
Employee future benefits (Note 8)	723,535	672,678
Long-term portion of customer deposits	1,508,847 <sup>x</sup>	1,337,956
	25,869,358	25,867,810
	43,939,310	40,985,880
<b>CONTINGENCY (Note 11)</b>		
<b>SHAREHOLDERS' EQUITY</b>		
Share capital (Note 12)	23,523,425	23,523,425
Retained earnings	1,635,194	4,684,600
	25,158,619	28,208,025
	<b>\$ 69,097,929</b>	<b>\$ 69,139,905</b>

**CHATHAM-KENT HYDRO INC.**  
**Statement of Earnings and Retained Earnings**  
**Year Ended December 31, 2005**

	2005	2004
SERVICE REVENUE		
Residential	\$ 22,147,951	\$ 19,387,119
General service	46,683,479	41,445,387
Street lighting	689,417	633,592
	69,520,847	61,466,098
Change in unbilled revenue	2,158,620	640,184
	71,679,467	62,106,282
Retailer energy Sales	11,419,852	9,036,548
Total Energy Sales	83,099,319	71,142,830
COST OF POWER	71,404,758	60,246,512
GROSS MARGIN ON SERVICE REVENUE	11,694,561	10,896,318
OTHER OPERATING REVENUE	1,336,837	1,242,272
OPERATING INCOME	13,031,398	12,138,590
OPERATING AND MAINTENANCE EXPENSE		
Distribution	2,486,511	2,522,647
ADMINISTRATIVE EXPENSE		
Billing and collection	1,404,972	1,477,513
General administration	1,424,946	1,332,124
Interest	1,726,279	1,696,875
DEPRECIATION AND AMORTIZATION	2,846,538	2,766,963
	9,889,246	9,796,122
EARNINGS, BEFORE PAYMENTS IN LIEU OF TAXES	3,142,152	2,342,468
Payments in lieu of taxes (Note 15)	1,391,558	903,083
NET EARNINGS	1,750,594	1,439,385
RETAINED EARNINGS, BEGINNING OF YEAR	4,684,600	3,745,215
DIVIDENDS PAID	(4,800,000)	(500,000)
RETAINED EARNINGS, END OF YEAR	\$ 1,635,194	\$ 4,684,600

**CHATHAM-KENT HYDRO INC.**  
**Statement of Cash Flow**  
**Year Ended December 31, 2005**

	2005	2004
<b>OPERATING ACTIVITIES</b>		
Net earnings	\$ 1,750,594	\$ 1,439,385
Adjustments for:		
Depreciation of capital assets	3,120,526	3,032,393
Depreciation computer software	3,933	3,433
Amortization of contributed capital	(116,101)	(111,355)
Allowance for deferred assets	(339,000)	(300,000)
Gain on disposal of capital assets	(83,930)	(103,666)
Provision for asset retirement obligation	(9,000)	39,000
Employee future benefits	50,857	63,465
Changes in non-cash working capital items (Note 13)	175,189	3,646,234
Changes in long term customer deposits	170,891	(269,178)
	<b>4,723,959</b>	<b>7,439,711</b>
<b>INVESTING ACTIVITIES</b>		
Additions to deferred assets	(1,902,024)	(637,250)
Recovery of deferred assets	1,311,756	380,942
Regulatory revenue payable	(211,200)	54,850
Proceeds on disposal of capital assets	113,330	124,984
Additions to capital assets and computer software	(3,676,469)	(3,599,841)
	<b>(4,364,607)</b>	<b>(3,676,315)</b>
<b>FINANCING ACTIVITIES</b>		
Dividends	(4,800,000)	(500,000)
	<b>(4,800,000)</b>	<b>(500,000)</b>
<b>NET CHANGE IN CASH AND CASH EQUIVALENTS</b>	<b>(4,440,648)</b>	<b>3,263,396</b>
<b>CASH AND CASH EQUIVALENTS,</b>		
<b>BEGINNING OF YEAR</b>	<b>14,022,252</b>	<b>10,758,856</b>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b>\$ 9,581,604</b>	<b>\$ 14,022,252</b>

See Note 13 for supplemental cash flow information.



## **1. NATURE OF OPERATIONS**

### *(a) Incorporation of Chatham-Kent Energy Inc.*

Chatham-Kent Hydro Inc. ("the Company") was incorporated September 22, 2000 under the *Business Corporations Act (Ontario)*.

The Company is wholly-owned by Chatham-Kent Energy Inc. which in turn is wholly-owned by the Municipality of Chatham-Kent ("the Municipality").

The principal activity of the Company is to distribute electricity to customers within the Municipality of Chatham-Kent, under the license issued by the Ontario Energy Board ("OEB").

Under a Municipal by-law, dated September 5, 2000, the former Public Utilities Commission of the Municipality of Chatham-Kent – Electrical Division ("the Commission") and the Municipality transferred the assets, liabilities and employees associated with the distribution of electricity at book value effective October 1, 2000. The book value of the net assets transferred to the Company at October 1, 2000 was \$47,046,751. In consideration for the transfer the company issued long-term notes payable to the Municipality in the aggregate principal amount of \$23,523,326. Shares valued at \$23,523,425 have been issued to Chatham-Kent Energy Inc.

The incorporation and subsequent reorganization was required by provisions of Bill 35, *The Energy Competition Act, 1998* enacted by the Province of Ontario to introduce competition in the electricity market.

## 1. NATURE OF OPERATIONS (continued)

### (b) Rate Regulated Entity

#### OEB

The Company is a regulated electricity Local Distribution Company (LDC) and has a distribution licence that is regulated by the OEB. The OEB has regulatory oversight of electricity matters in Ontario. *The Ontario Energy Board Act, 1998* sets out the OEB's authority to issue a distribution licence which must be obtained by owners or operators of a distribution system in Ontario. The OEB prescribes licence requirements and conditions including, among other things, specified accounting records, regulatory accounting principles and filing process requirements for rate-setting purposes.

The OEB's authority and responsibilities include the power to approve and fix rates for the transmission and distribution of electricity, the power to provide continued rate protection for rural and remote electricity customers and the responsibility of ensuring the electricity distribution companies fulfill obligations to connect and service customers.

The Company is required to charge its customers for the following amounts (all of which, other than the distribution rates, represent a pass through of amounts payable to third parties):

- Electricity Price – The electricity price represents the commodity cost of electricity.
- Distribution Rate – The distribution rate is designed to recover the costs incurred by the Company in delivering electricity to customers and the OEB allowed rate of return.
- Retail Transmission Rate – The retail transmission rate represents the wholesale costs incurred by Company in respect of the transmission of electricity from generating stations to the local areas.
- Wholesale Market Service Charge – The wholesale market service charge represents the various wholesale market support costs.

In order to operate in the Ontario electrical industry all market participants, including the Company, are required to satisfy and maintain prudential requirements with the Independent Electricity System Operator ("IESO"), which include credit support with respect to outstanding market obligations in the form of obtaining a credit rating, letters of credit, cash deposits or guarantees from third parties with prescribed credit ratings.

#### Market Based Rate of Return

The OEB regulates the rates of the Company in a cost-of-service regime. A part of the cost-of-service rate setting is the market based rate of return which the OEB has approved the maximum rate to be 9.88%. The Company however elected to apply for a rate of return of 6.05% in the initial rate setting in 2001.

The initial rate setting process of 2001 required a three year phase-in of the rate change to minimize the impacts to the customers. The final implementation of the rates occurred in April 2005 for \$1,000,000 however the Company is required to invest the same amount of funds in Conservation and Demand Management programs between May 2005 and September 2007.

The next rate rebasing is scheduled for May 2006 which will update the market based rate of return as well as set rates on the 2004 rate base.

**1. NATURE OF OPERATIONS (continued)**

Regulatory Assets and Liabilities

Electricity distributors are required to reflect certain prescribed costs on their balance sheet until the manner and timing of distribution is determined by the OEB. These costs are:

- transition costs resulting from preparation to Open Access;
- settlement variances between amounts charged by the Company to customers (based on regulated rates) and corresponding cost of non-competitive electricity service incurred by it in the wholesale market administered by the IESO after May 1, 2002;
- the deferral of OEB annual cost assessments for the OEB's fiscal year 2004 and subsequent fiscal years; and
- the deferral of incremental Ontario Municipal Employees Retirement System pension expenditures for fiscal years starting after January 1, 2005.

**2. CHANGE IN ACCOUNTING POLICY**

Payments in lieu of income taxes

Effective for the fiscal year ended December 31, 2005, the Company adopted the recommendations of CICA Handbook Section 3465 on accounting for income taxes requiring the use of the liability method of accounting for income taxes for the difference between the approved cost and the actual cost of electricity, and other amounts deferred in accounts approved by the OEB. As a result, deferred taxes payable increased by \$313,100 and Payments in lieu of taxes increased by \$313,100 as at December 31, 2005 (2004 - \$42,200). Retained earnings as at January 1, 2005 have decreased by \$42,200. This restatement of income taxes has been applied retroactively with restatement and accordingly figures for the year ended December 31, 2004 have been restated.

### 3. SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared in accordance with Canadian generally accepted accounting principles and reflect the following policies as set forth in the Accounting Procedures Handbook issued by the OEB under the authority of the *Ontario Energy Board Act, 1998*:

#### *Regulation*

The company is regulated by the OEB and any power rate adjustments require OEB approval.

#### *Inventories*

Inventories are valued at the lower of cost and replacement cost with cost being determined using the weighted average method.

#### *Capital Assets*

Capital assets are recorded at cost. Depreciation is calculated on a straight-line basis over the useful life as follows:

Buildings and fixtures	25 – 50 years
Distribution station equipment	30 years
Distribution lines	25 years
Distribution transformers	25 years
Distribution meters	25 years
General office equipment	10 years
Computer equipment	5 years
Rolling stock	4 – 8 years
Tools	10 years
System supervisory equipment	15 years
Automated mapping facility management	15 years
Services	25 years
Contributions in aid of construction	25 years

#### *Computer Software*

Computer Software is stated at cost less accumulated depreciation. It is depreciated over 5 years on a straight-line basis.

#### *Impairment of long-lived assets*

Long-lived assets are tested for recoverability whenever events or changes in circumstances indicate that their carrying amount may not be recoverable. An impairment loss is recognized when their carrying value exceeds the total undiscounted cash flows expected from their use and eventual disposition. The amount of the impairment loss is determined as the excess of the carrying value of the asset over its fair value.

### **3. SIGNIFICANT ACCOUNTING POLICIES (continued)**

#### *Asset retirement obligations*

The Company recognizes the liability for an asset retirement that results from the acquisition, construction, development or normal operations. The liability for an asset retirement is initially recorded at its fair value in the year in which it is incurred and when a reasonable estimate of fair value can be made. The corresponding cost is capitalized as part of the related asset and is amortized over the asset's useful life. In subsequent years the liability is adjusted for changes resulting from the passage of time and revisions to either the timing or the amount of the original estimate of the undiscounted cash flows. The accretion of the liability to its fair value as a result of the passage of time is charged to earnings.

#### *Deferred assets*

Deferred assets consist of qualifying capital costs and related expenditures incurred in the preparation for market opening. Deferred assets also include costs for conservation programs which meet the Minister of Energy's Directive. Recovery of the deferred assets is regulated by the OEB.

#### *Contributions in aid of construction*

Contributions in aid of construction consist of third party contributions toward the cost of constructing Company assets. For the year ended December 31, 2005, \$118,719 (2004 - \$557,404) of contributed capital has been charged to capital assets and recorded as an offset to capital assets. Amortization is on a straight-line basis over 25 years.

#### *Revenue recognition and cost of power*

Service revenue is recorded on the basis of regular meter readings and estimated customer usage since the last meter reading date to the end of the year. The related cost of power is recorded on the basis of power used. Any discrepancies in the revenue collected and associated cost of power related to distribution are charged to deferred assets.

#### *Use of estimates*

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual result could differ from those estimates.

#### *Post employment benefits other than pension*

The Company provides its current and retired employees with life insurance and medical benefits beyond those provided by government-sponsored plans. The cost of these benefits is expensed as earned through employment service.

**3. SIGNIFICANT ACCOUNTING POLICIES (continued)**

*Payment in lieu of income taxes*

Under the *Electricity Act, 1998*, the Corporation is required to make payments-in-lieu of corporate taxes to the Ontario Electricity Financial Corporation (OEFC). These payments are recorded in accordance with the rules for computing income and taxable capital and other relevant amounts contained in the *Income Tax Act* (Canada) and the *Corporation Tax Act* (Ontario) and modified by the *Electricity Act, 1998*, and related regulations.

The Corporation, regulated by the Ontario Energy Board, provides for payments-in-lieu of corporate income taxes using the taxes payable method instead of the liability method.

Under the taxes payable method, no provisions are made for future income taxes as a result of temporary differences between the tax basis of assets and liabilities and their carrying amounts for accounting purposes. Future income taxes are expected to be reflected in future rates and, accordingly, are not recognized in the financial information. Payment in lieu of taxes is henceforth referred to as income taxes. An exception is that the Company calculates deferred income taxes on temporary differences between the approved cost and the actual cost of electricity, and other amounts deferred in accounts approved by the OEB.

*Cash and cash equivalents*

Cash and cash equivalents consist of cash on hand and balances with the bank.

**CHATHAM-KENT HYDRO INC.**  
**Notes to the Financial Statements**  
**December 31, 2005**

<b>4. ACCOUNTS RECEIVABLE</b>	<b>2005</b>	<b>2004</b>
Electrical energy	\$ 2,523,267	\$ 3,383,332
Other	244,383	1,111,763
	<b>2,767,650</b>	<b>4,495,095</b>
Allowance for doubtful accounts	(101,181)	(134,967)
Net accounts receivable	<b>\$ 2,666,469</b>	<b>\$ 4,360,128</b>

**5. CAPITAL ASSETS**

	<b>2005</b>		<b>2004</b>	
	<b>Cost</b>	<b>Accumulated Depreciation</b>	<b>Net Book Value</b>	<b>Net Book Value</b>
Plant and distribution system:				
Land	\$ 386,825	\$ -	\$ 386,825	\$ 389,046
Buildings and fixtures	3,454,409	496,365	2,958,044	2,694,536
Substation	199,845	67,659	132,186	144,672
Station Retirement Obligation	35,009	5,009	30,000	39,000
Distribution system:				
Overhead	18,893,014	4,448,319	14,444,695	14,185,678
Underground	13,811,406	3,730,640	10,080,766	10,161,457
Transformers	11,858,568	2,966,385	8,892,183	8,816,713
Meters	2,809,363	748,884	2,060,479	2,111,054
General office equipment	91,964	49,112	42,852	48,228
Computer equipment	333,567	276,813	56,754	86,399
Rolling stock	1,754,146	1,071,380	682,766	646,949
Tools	526,281	387,401	138,880	165,928
System supervisory equipment	653,619	361,159	292,460	313,305
Automated mapping facility	1,440,321	486,184	954,137	958,279
Services	2,273,554	299,657	1,973,897	1,720,417
	<b>58,521,891</b>	<b>15,394,967</b>	<b>43,126,924</b>	<b>42,481,662</b>
Contributed capital	(2,885,841)	416,329	(2,469,512)	(2,466,894)
	<b>\$ 55,636,050</b>	<b>\$14,978,638</b>	<b>\$ 40,657,412</b>	<b>\$ 40,014,768</b>

Depreciation and amortization in the amount of \$161,820 (2004 - \$157,506) for rolling stock and computer software is included with relevant cost centres.

**CHATHAM-KENT HYDRO INC.**  
**Notes to the Financial Statements**  
**December 31, 2005**

---

**6. DEFERRED ASSETS**

Deferred assets and liabilities arise as a result of the rate-making process. As described in this note, Chatham-Kent Hydro has recorded the following regulatory assets and provision.

	2005	2004
Transition costs	1,306,176	1,118,539
Retail settlement variance accounts	3,033,177	2,122,093
Conservation and demand management costs	679,460	296,136
Other deferred costs	419,979	-
Gross deferred assets	5,438,792	3,536,768
Recoveries		
Transition / RSVA	(969,368)	(380,942)
Conservation and demand management	(723,330)	-
Provision	(507,578)	(846,578)
Net Deferred Assets	\$ 3,238,516	\$ 2,309,248

The introduction of Bill 210 in November 2002 has deferred future rate increases until 2006. However Bill 4 was introduced in December 2003 which allowed for the recovery of deferred assets over a four year period beginning in April 2004. Deferred asset revenue for 2005 was \$588,426 (2004 – 380,942). Since the recovery of the regulatory assets has begun the provision has been reduced by \$339,000 (2004 - \$300,000). While it continues to be management's intention to pursue future rate increases based on all of these costs and the related interest, they have provided an allowance of \$507,578 (2004 \$846,578) for costs which may be disallowed for OEB purposes.

**7. NOTE PAYABLE**

The note payable is due to the Municipality with no set repayment terms and interest payable monthly at 7.04 %. Interest expense for the year amounted to \$1,654,320 (2004 - \$1,654,320).



## **8. EMPLOYEE FUTURE BENEFITS**

The company pays certain medical and life insurance benefits on behalf of its current employees. The accrued benefit liability at December 31, 2005 was \$723,535 (2004 - \$672,678).

Information about the Company's defined benefit plan is as follows:

	<u>2005</u>	<u>2004</u>
Accrued benefit liability, beginning of year	\$ 672,678	\$ 609,213
Expense for the year	50,857	63,465
Estimated accrued benefit liability as at December 31.	\$ 723,535	\$ 672,678

The main actuarial assumptions employed for the valuation are as follows:

### *General inflation*

Future inflation levels, as measured by changes in the Consumers Price Index ("CPI"), were assumed to be 2.5% in 2004 and thereafter.

### *Interest (discount) rate*

The present value of the future benefits and the expense for the year ended December 31, 2005 was determined using a discount rate of 5.75% (2004-5.75%). This corresponds to the assumed CPI rate plus an assumed rate of return of 2.5%.

### *Health costs*

Health costs were assumed to increase at 10% per year for 10 years, and then at the CPI rate plus 1% thereafter.

### *Dental costs*

Dental costs were assumed to increase at the CPI rate plus 1% for 2004 and thereafter.

### *Salary growth rate*

Salary growth rate was assumed to increase at a rate of 3.5% for 2004 and thereafter.

## **9. PENSION AGREEMENT**

The Company provides a pension plan for its employees through the Ontario Municipal Employees' Retirement System ("OMERS"). OMERS is a multi-employer pension plan which operates as the Ontario Municipal Employees Retirement Fund ("the Fund") and provides pensions for employees of Ontario municipalities, local boards, public utilities, and school boards. The Fund is a contributory defined benefit pension plan, which is financed by equal contributions from participating employers and employees, and by the investment earnings of the Fund. As there is insufficient information to apply defined benefit plan accounting, defined contribution plan accounting has been used by the Company. The Company's contribution for employees' current service in 2005 was \$167,152 (2004 - \$154,633).

## **10. RELATED PARTY TRANSACTIONS**

The Company provided the following services in the normal course of operations to the Municipality of Chatham-Kent:

	<u>2005</u>	<u>2004</u>
Energy (at commercial rates)	\$ 3,756,022	\$ 3,735,017
Streetlight maintenance	156,161	148,084
Capital for Bloomfield Park	-	154,839
	<u>\$ 4,405,765</u>	<u>\$ 4,037,940</u>

Chatham-Kent Utility Services Inc. provided the following services in the normal course of operations to the Company:

	<u>2005</u>	<u>2004</u>
Administrative services (C-K Utility Services), Billing, collecting & administrative services	\$ 2,870,981	\$ 2,730,455

Included in the costs above are deferred costs of \$114,469 (2004 - \$45,744) that are reflected on the balance sheet.

## 11. CONTINGENCY

A class action claiming \$500 million in restitutionary payments plus interest was served on Toronto Hydro on November 18, 1998. The action was initiated against Toronto Hydro electric commission as the representative of the Defendant Class consisting of all municipal electric utilities in Ontario which have charged late payment charges on overdue utility bills at any time after April 1, 1981.

The claim states that late payment penalties result in the municipal electric utilities receiving interest at effective rates in excess of 60% per year, which is illegal under Section 347(1) (b) of the Criminal Code.

The Electricity Distributors Association is undertaking the defense of this class action. At this time it is not possible to quantify the effect, if any, on the financial statements of the Company, and as such no potential liability has been recognized.

## 12. SHARE CAPITAL

	2005	2004
Authorized		
Unlimited common shares		
Issued		
2,000 common shares	\$ 23,523,425	\$ 23,523,425

## 13. SUPPLEMENTAL CASH FLOW INFORMATION

### *Changes in non-cash working capital items*

	2005	2004
Accounts receivable	1,693,659	(504,738)
Accounts receivable – unbilled revenue	(2,470,378)	(742,091)
Due from Chatham-Kent Utility Services	-	32,447
Inventories	(6,387)	63,844
Prepaid expenses	62,366	(5,624)
Due from Middlesex Power Distribution Corporation	(455,953)	-
Due to Municipality of Chatham-Kent	(1,664,126)	3,236,306
Accounts payable and accrued liabilities	4,352,569	1,796,666
Tax payable	(5,951)	(722,117)
Deferred taxes payable	313,100	42,200
Due to Chatham-Kent Energy Inc.	(1,600,000)	(2,659)
Increase in current portion of customer deposits	(43,710)	452,000
	\$ (175,189)	\$ 3,646,234

Payments in lieu of taxes of \$1,391,558 (2004 - \$1,583,000) and interest of \$1,726,279 (2004 - \$1,696,875) were paid during the year.

#### **14. FINANCIAL INSTRUMENTS**

##### *Fair value*

The Company's recognized financial instruments consist of cash, accounts receivable, accounts payable, customer deposits and long-term debt. The values of cash, accounts receivable and accounts payable approximate their carrying amounts due to the short-term nature. As there is no secondary market for customer deposits, the calculation of a fair value with appropriate reliability is impractical.

It is not practical within the constraint of cost to determine the fair value of long-term liabilities with sufficient reliability.

##### *Credit risk*

The Company is exposed to credit risk from its customers. However, the Company has a large number of diverse customers minimizing concentration of credit risk.

#### **15. FUTURE INCOME TAXES**

If the liability method of accounting for income taxes were used, a future tax asset of \_\_\_\_\_, (2004 - \$2,715,000) would be recorded.

#### **16. COMMITMENTS**

The Company has entered into Service Level agreements with Chatham-Kent Utility Services Inc. to have them provide the services of billing, account collections, customer inquiries and meter reading as well as administrative services such as office space usage, rate submission support and accounting and budgeting support. The value for 2005 is \$2,870,981 (2004 - \$2,730,403).

The Company has entered into a joint Customer Agreement, along with Chatham-Kent Utility Services Inc., for the services of a third party related to operations of a data collection system, data storage and access to specific software and systems. Monthly payments of \$8,025 are to be paid jointly by the Company and Chatham-Kent Utility Services Inc. until June 15, 2007. Annual joint payments are \$96,000 (2004 - \$119,940).

**Attachment 23**  
**2005 Tax Returns**



Ministry of Finance  
Corporations Tax Branch  
P.O. Box 620  
33 King Street West  
Oshawa ON L1H 8E9

2004/  
2005

# CT23 Corporations Tax and Annual Return

For taxation years commencing after December 31, 2002

Corporations Tax Act - Ministry of Finance (MOF)  
Corporations Information Act - Ministry of Consumer and Business Services (MCBS)

This form is a combination of the Ministry of Finance (MOF) **CT23 Corporations Tax Return** and the Ministry of Consumer and Business Services (MCBS) **Annual Return**. Page 1 is a common page required for both Returns. For tax purposes, depending on which criteria the corporation satisfies, it must complete either the **Exempt from Filing (EFF)** declaration on page 2 or file the **CT23 Return** on pages 3-17. Corporations that **do not** meet the EFF criteria but **do** meet the Short-Form criteria, may request and file the **CT23 Short-Form Return** (see page 2).

The **Annual Return** (common page 1 and MCBS Schedule A on pages 18 and 19, and Schedule K on page 20) contains non-tax information collected under the authority of the *Corporations Information Act* for the purpose of maintaining a public database of corporate information. This return must be completed by Ontario share-capital corporations or Foreign-Business share-capital corporations that have an extra-provincial licence to operate in Ontario.

MCBS Annual Return Required? (Not required if already filed or Annual Return exempt. Refer to Guide) ☒ Yes ☐ No

Page 1 of 20

Corporation's Legal Name (including punctuation)

CHATHAM-KENT HYDRO INC.

Mailing Address

320 QUEEN STREET  
P.O. BOX 70  
CHATHAM  
ON CA N7M 5K2

Has the mailing address changed since last filed CT23 Return? ☐ Yes

Date of Change year month day

Registered/Head Office Address

320 QUEEN STREET  
P.O. BOX 70  
CHATHAM  
ON CA N7M 5K2

Location of Books and Records

320 QUEEN STREET  
P.O. BOX 70  
CHATHAM  
ON CA N7M 5K2

Name of person to contact regarding this CT23 Return

Telephone No.

Fax No.

Jim Hogan

(519) 352-6300

Address of Principal Office in Ontario (Extra-Provincial Corporations only)

(MCBS)

Ontario Canada

Former Corporation Name (Extra-Provincial Corporations only)

☒ Not Applicable

(MCBS)

Information on Directors/Officers/Administrators must be completed on MCBS Schedule A or K as appropriate. If additional space is required for Schedule A, only this schedule may be photocopied. State number submitted (MCBS). ▶

No. of Schedule(s)

If there is **no change** to the Directors'/Officers'/Administrators' information previously submitted to MCBS, please check (X) this box. Schedule(s) A and K are not required (MCBS). ▶ ☒ No Change

Ministry Use

Ontario Corporations Tax Account No. (MOF)

1800232

This Return covers the Taxation Year

Start year month day  
2005-01-01

End year month day  
2005-12-31

Date of Incorporation or Amalgamation

year month day  
2000-09-30

Ontario  
Corporation No.  
(MCBS)

1440759

Canada Customs and Revenue Agency  
Business No.

If applicable, enter

89429 0014 RC0001

Jurisdiction  
Incorporated

Ontario

If not incorporated in Ontario, indicate the date Ontario business activity commenced and ceased:

Commenced year month day

Ceased year month day

☒ Not Applicable

Preferred Language / Langue de préférence

☒ English  
anglais ☐ French  
français

Ministry Use



## Certification (MCBS)

I certify that all information set out in the **Annual Return** is true, correct and complete.

Name of Authorized Person (Print clearly or type in full)

Dave Kenney

Title ☐ Director ☒ Officer ☐ Other individuals having knowledge of the Corporation's business activities

Note: Sections 13 and 14 of the *Corporations Information Act* provide penalties for making false or misleading statements or omissions.

CHATHAM-KENT HYDRO INC.

1800232

2005-12-31

# CT23 Corporations Tax Return

Identification continued (for CT23 filers only)

Type of Corporation – Please check (X) box(es) if applicable in sections

1 & 2

1 ☒ Canadian-controlled Private (CCPC) all year  
(Generally a private corporation of which  
50% or more shares are owned by  
Canadian residents.) (fed.s.125(7)(b))

2 ☐ Other Private

3 ☐ Public

4 ☐ Non-share Capital

5 ☐ Other (specify) ▼

Share Capital with full voting rights  
owned by Canadian Residents

(nearest percent)

100 %

Ontario Retail Sales Tax Vendor Permit No.  
(Use Head Office no.)

If applicable, enter

Ontario Employer Health Tax Account No.  
(Use Head Office no.)

If applicable, enter

111269546

Specify major business activity

ELECTRICAL DISTRIBU

2 ☐ 1 ☐ Family Farm Corporation s.1 (2)  
2 ☐ Family Fishing Corporation s.1 (2)  
3 ☐ Mortgage Investment Corporation s.47  
4 ☐ Credit Union s.51  
5 ☐ Bank Mortgage Subsidiary s.61 (4)  
6 ☐ Bank s.1 (2)  
7 ☐ Loan and Trust Corporation s.61 (4)  
8 ☐ Non-resident Corporation  
s.2(2)(a) or (b)  
9 ☐ Non-resident Corporation s.2(2)(c)  
10 ☐ Mutual Fund Corporation s.48  
11 ☐ Non-resident owned investment  
Corporation s.49  
12 ☐ Non-resident ship or aircraft under  
reciprocal agreement with Canada s.28(b)

14 ☐ Bare Trustee Corporation  
15 ☐ Branch of Non-resident s.63(1)  
16 ☐ Financial institution prescribed by  
Regulation only  
17 ☐ Investment Dealer  
18 ☐ Generator of electrical energy for sale or  
producer of steam for use in the generation  
of electrical energy for sale  
19 ☒ Hydro successor, Municipal Electrical  
Utility or subsidiary of either  
20 ☐ Producer and seller of steam for uses  
other than for the generation of electricity  
21 ☐ Insurance Exchange s.74.4  
22 ☐ Farm Feeder Finance Co-operative  
Corporation  
23 ☐ Professional Corporation  
(incorporated professionals only)

Please check (X) box(es) if applicable

☐ First Year of Filing

☐ Amended Return

☐ Taxation Year End has changed – Canada  
Customs and Revenue Agency approval  
required

☐ Final Taxation Year up to Dissolution (wind-up)  
(Note: For discontinued businesses, see Guide.)

☐ Final Taxation Year before Amalgamation

☐ Floating Fiscal Year End

☐ Transfer or Receipt of Asset(s) involving a  
corporation having a Canadian permanent  
establishment outside Ontario

☐ Acquisition of Control fed s. 249(4)

Date Control was acquired  
year month day

Was the corporation inactive throughout the taxation year?

Yes No  
☐ ☒

Has the corporation's Federal T2 Return been filed with the Canada Customs and Revenue Agency (CCRA)?

☒ ☐

Are you requesting a refund due to: the Carry-back of a Loss?

☐ ☒

an Overpayment?

☒ ☐

a Specified Refundable Tax Credit?

☐ ☒

Are you a Member of a Partnership or Joint Venture?

☐ ☒

**Allocation** – If you carry on a business through a permanent establishment in a jurisdiction outside Ontario, you may allocate that portion of taxable income deemed earned in that jurisdiction to that jurisdiction (s.39) (Int.B. 3008).

**DOLLARS ONLY**

Net Income (loss) for Ontario purposes (per reconciliation schedule, page 15)	- - - - -	From 690	2,748,089
Subtract: Charitable donations	- - - - -	1	400,000
Subtract: Gifts to Her Majesty in right of Canada or a province and gifts of cultural property (Attach schedule 2)	- - - - -	2	
Subtract: Taxable dividends deductible, per federal Schedule 3	- - - - -	3	
Subtract: Ontario political contributions (Attach Schedule 2A) (Int.B. 3002R)	- - - - -	4	
Subtract: Federal Part VI.1 tax	x 3	5	
Subtract: Prior years' losses applied – Non-capital losses	- - - - -	From 704	
	From 715		
Net capital losses (page 16)	x inclusion rate 50.000000 % =	714	
Farm losses	- - - - -	From 724	
Restricted farm losses	- - - - -	From 734	
Limited partnership losses	- - - - -	From 754	
<b>Taxable Income (Non-capital loss)</b>	- - - - -	10	2,348,089
Addition to taxable income for unused foreign tax deduction for federal purposes	- - - - - + 11		
<b>Adjusted Taxable Income</b>	10 + 11 (if 10 is negative, enter 11)	= 20	2,348,089

<b>Taxable Income</b>		<b>Number of Days in Taxation Year</b>	
From 10 (or 20 if applicable)	2,348,089 x 30 100.0000 % x 12.5 % x 33 ÷ 73 365 = + 29	Days after Dec. 31, 2002 and before Jan. 1, 2004	Total Days
	Ontario Allocation		
From 10 (or 20 if applicable)	2,348,089 x 30 100.0000 % x 14 % x 34 ÷ 73 365 = + 32	Days after Dec. 31, 2003	Total Days
	Ontario Allocation		
<b>Income Tax Payable</b> (before deduction of tax credits)	29 + 32	= 40	328,732

**Incentive Deduction for Small Business Corporations (IDSBC) (s.41)**

*this section is not completed, the IDSBC will be denied.*

Did you claim the federal Small Business Deduction (fed.s.125(1)) in the taxation year or would you have claimed the federal Small Business Deduction had the provisions of fed.s.125(5.1) not been applicable in the taxation year? (X) Yes ☐ No

* Income from active business carried on in Canada for federal purposes (fed.s.125(1)(a))	- - - - -	50	2,734,199
Federal taxable income, less adjustment for foreign tax credit (fed.s.125(1)(b))	+ 51	2,348,089	
Add: Losses of other years deducted for federal purposes (fed.s.111)	+ 52		
Subtract: Losses of other years deducted for Ontario purposes (s.34)	- 53		
	=	2,348,089	54 2,348,089
Federal Business limit (line 410 of the T2 Return) for the year before the application of fed.s.125(5.1)	- - - - -	55	300,000

**Ontario Business Limit Calculation**

320,000 x 31 ÷ ** 365 = + 46	
400,000 x 34 ÷ ** 365 = + 47	400,000
Business Limit for Ontario purposes	46 + 47 = 44 400,000 x 48 100.0000 % = 45 400,000
<b>Income eligible for the IDSBC</b>	From 30 100.0000 % x 56 400,000 = 60 400,000
	***Ontario Allocation Least of 50, 54 or 45

\* **Note:** Modified by s.41(6) and (7) for corporations that are members of a partnership. (Refer to Guide.)

**Note:** Adjust accordingly for a floating taxation year and use 366 for a leap year.

\*\*\* **Note:** Ontario Allocation for IDSBC purposes may differ from 30 if Taxable Income is allocated to foreign jurisdictions. See special rules (s.41(4)).

continued on Page 5



CHATHAM-KENT HYDRO INC.

1800232

2005-12-31

DOLLARS ONLY

**Income Tax** *continued from Page 4***Calculation of IDSBC Rate****Number of Days in Taxation Year**Days after Dec 31, 2002  
and before Jan 1, 2004

Total Days

31 ÷ 73 365

Days after Dec 31, 2003

Total Days

34 365 ÷ 73 365

7 % x 31 ÷ 73 365 = + 89

8.5 % x 34 365 ÷ 73 365 = + 90 8.5000

DSBC Rate for Taxation Year 89 + 90 = 78 8.5000

Claim From 60 400,000 x From 78 8.5000 % = 70 34,000

Corporations claiming the IDSBC must complete the Surtax section below if the corporation's taxable income  
(or if associated, the associated group's taxable income) is greater than the amount 400,000 in 114 below.**Surtax on Canadian-controlled Private Corporations (s.41.1)****Applies** if you have claimed the Incentive Deduction for Small Business Corporations.**Associated Corporation** - The Taxable Income of associated corporations is the taxable income  
for the taxation year ending on or before the date of this corporation's taxation year end.**Taxable Income of the corporation** From 10 (or 20 if applicable) + 80 2,348,089**If you are a member of an associated group** (X) 81 (Yes)Name of associated corporation (Canadian & foreign)  
if insufficient space, attach scheduleOntario Corporations Tax  
Account No. (MOF)  
(if applicable)

Taxation Year End

\* Taxable Income  
(if loss, enter nil)

See schedule

+ 82

+ 83

+ 84

Aggregate Taxable Income 80 + 82 + 83 + 84 , etc. = 85 2,348,089

**Number of Days in Taxation Year**Days after Dec 31, 2002  
and before Jan 1, 2004

Total Days

320,000 x 31 ÷ 73 365 = + 115

Days after Dec 31, 2003

Total Days

400,000 x 34 365 ÷ 73 365 = + 116 400,000

115 + 116 = 400,000 - 114 400,000

(If negative, enter nil) = 86 1,948,089

**Number of Days in Taxation Year**

Days after Dec 31, 2002

Total Days

38 365 ÷ 73 365

**Calculation of Specified Rate for Surtax** 4.6670 % x 38 365 ÷ 73 365 = + 97 4.6670

From 86 1,948,089 x From 97 4.6670 % = 87 90,917

From 87 90,917 x From 60 400,000 ÷ From 114 400,000 = 88 90,917

**Surtax Lesser of** 70 or 88 = 100 34,000**Note: Short Taxation Years** - Special rules apply where the taxation year is less than 51 weeks for the corporation and/or any corporation associated with it.*continued on Page 6*

**Additional Deduction for Credit Unions (s.51(4))** (Attach schedule 17)

110

**Manufacturing and Processing Profits Credit (M&P) (s.43)**

**Applies** to Eligible Canadian Profits from manufacturing and processing, farming, mining, logging and fishing carried on in Canada, as determined by regulations.

Eligible Canadian Profits from mining are the "resource profits from the mining operations", as determined for Ontario depletion purposes, after deducting depletion and resource allowances but excluding amounts from sale of Canadian resource property, rentals or royalties. If you are claiming this credit, attach a copy of Ontario schedule 27.

The whole of the active business income qualifies as Eligible Canadian Profits if: **a)** your active business income from sources other than manufacturing and processing, mining, farming, logging or fishing is 20% or less of the total active business income and **b)** the total active business income is \$250,000 or less.

**Eligible Canadian Profits** - - - - - + 120

**Subtract:** Income eligible for the Incentive Deduction for Small Business Corporations (IDSBC) - - - - - - From 56 400,000

**Add:** Adjustment for Surtax on Canadian-controlled private corporations

From 100 34,000 ÷ From 30 100.0000 % ÷ From 78 8.5000 % = 121 400,000

\*Ontario Allocation

**Lesser of** 56 or 121 - - - - - + 122 400,000

120 - 56 + 122 - - - - - = 130

**Taxable Income** - - - - - + From 10 2,348,089

**Subtract:** Income eligible for the Incentive Deduction for Small Business Corporations (IDSBC) - - - - - - From 56 400,000

**Add:** Adjustments for Surtax on Canadian-controlled private corporations - - - - - + From 122 400,000

**Subtract:** Taxable Income 10 2,348,089 X Allocation % to jurisdictions outside Canada % - - - - - 140

**Subtract:** Amount by which Canadian and foreign investment income exceeds net capital losses - - - - - - 141 13,890

10 - 56 + 122 - 140 - 141 - - - - - = 142 2,334,199

aim

143 X From 30 100.0000 % X 1.5 % X 33 ÷ 73 365 = + 154

Lesser of 130 or 142 Ontario Allocation

143 X From 30 100.0000 % X 2 % X 34 365 ÷ 73 365 = + 156

Lesser of 130 or 142 Ontario Allocation

**M&P claim for taxation year** 154 + 156 - - - - - = 160

\* **Note:** Ontario Allocation for M&P Credit purposes may differ from 30 if Taxable Income is allocated to foreign jurisdictions. See special rules (s.43(1))

**Manufacturing and Processing Profits Credit for Electrical Generating Corporations**

= 161

**Manufacturing and Processing Profits Credit for Corporations that Produce and Sell Steam for uses other than the Generation of Electricity**

= 162

**Credit for Foreign Taxes Paid (s.40)**

**Applies** if you paid tax to a jurisdiction outside Canada on foreign investment income (Int.B. 3001R). (Attach schedule).

170

**Credit for Investment in Small Business Development Corporations (SBDC)**

**Applies** if you have an unapplied, previously approved credit from prior years' investments in new issues of equity shares in Small Business Development Corporations. Any unused portion may be carried forward indefinitely and applied to reduce subsequent years' income taxes. (Refer to the former *Small Business Development Corporations Act*)

**Eligible Credit** 175 **Credit Claimed** 180

**Subtotal of Income Tax** 40 - 70 + 100 - 110 - 160 - 161 - 162 - 170 - 180 - - - - - = 190 328,732

continued on Page 7

CHATHAM-KENT HYDRO INC.

1800232

2005-12-31

DOLLARS ONLY

**Income Tax** continued from Page 6**Specified Tax Credits** (Refer to Guide)**Ontario Innovation Tax Credit (OITC) (s.43.3)** Applies to scientific research and experimental development in Ontario.

Eligible Credit From 5620 OITC Claim Form (Attach original Claim Form)

+ 191

**Co-operative Education Tax Credit (CETC) (s.43.4)** Applies to employment of eligible students.

Eligible Credit From 5798 CT23 Schedule 113 (Attach Schedule 113)

+ 192

**Ontario Film & Television Tax Credit (OFTTC) (s.43.5)**

Applies to qualifying Ontario labour expenditures for eligible Canadian content film and television productions.

Name of Production

204

Eligible Credit From 5850 of the Certificate of Eligibility issued by the Ontario Media Development Corporation (OMDC)

(Attach the original Certificate of Eligibility)

+ 193

**Graduate Transitions Tax Credit (GTTC) (s.43.6)**

No. of Graduates From 6596

Applies to employment of eligible unemployed post secondary graduates, for employment commencing prior to July 6, 2004 and expenditures incurred prior to January 1, 2005.

194

Eligible Credit From 6598 CT23 Schedule 115 (Attach Schedule 115)

+ 195

**Ontario Book Publishing Tax Credit (OBPTC) (s.43.7)**

Applies to qualifying expenditures in respect of eligible literary works by eligible Canadian authors.

Eligible Credit From 6900 OBPTC Claim Form (Attach both the original Claim Form and the Certificate of Eligibility)

+ 196

**Ontario Computer Animation and Special Effects Tax Credit (OCASE) (s.43.8)**

Applies to labour relating to computer animation and special effects on an eligible production.

Eligible Credit From 6700 of the Certificate of Eligibility issued by the Ontario Media Development Corporation (OMDC)

(Attach the original Certificate of Eligibility)

+ 197

**Ontario Business-Research Institute Tax Credit (OBRITC) (s.43.9)**

Applies to qualifying R&amp;D expenditures under an eligible research institute contract.

Eligible Credit From 7100 OBRITC Claim Form (Attach original Claim Form)

+ 198

**Ontario Production Services Tax Credit (OPSTC) (s.43.10)**

Applies to qualifying Ontario labour expenditures for eligible productions where the OFTTC has not been claimed.

Eligible Credit From 7300 of the Certificate of Eligibility issued by the Ontario Media Development Corporation (OMDC)

(Attach the original Certificate of Eligibility)

+ 199

**Ontario Interactive Digital Media Tax Credit (OIDMTC) (s.43.11)**

Applies to qualifying labour expenditures of eligible products for the taxation year.

Eligible Credit From 7400 of the Certificate of Eligibility issued by the Ontario Media Development Corporation (OMDC)

(Attach the original Certificate of Eligibility)

+ 200

**Ontario Sound Recording Tax Credit (OSRTC) (s.43.12)**

Applies to qualifying expenditures in respect of eligible Canadian sound recordings.

Eligible Credit From 7500 OSRTC Claim Form (Attach both the original Claim Form and the Certificate of Eligibility)

+ 201

**Apprenticeship Training Tax Credit (ATTC) (s.43.13)**

No. of Apprentices From 5896

Applies to employment of eligible apprentices

202

Eligible Credit From 5898 CT23 Schedule 114 (Attach Schedule 114)

+ 203

Other (specify)

+ 203.1

**Total Specified Tax Credits** 191 + 192 + 193 + 195 + 196 + 197 + 198 + 199 + 200 + 201 + 203 + 203.1

= 220

**Specified Tax Credits** Applied to reduce Income Tax

= 225

**Income Tax** 190 - 225 OR Enter NIL if reporting Non-Capital Loss (amount cannot be negative)

= 230 328,732

To determine if the Corporate Minimum Tax (CMT) is applicable to your Corporation, see **Determination of Applicability** section for the CMT on Page 8. If CMT is not applicable, transfer amount in 230 to Income Tax in **Summary** section on Page 17.

OR

If CMT is not applicable for the current taxation year but your corporation has CMT Credit Carryovers that you want to apply to reduce income tax otherwise payable, then proceed to and complete the **Application of CMT Credit Carryovers** section part B, on Page 8.

DOLLARS ONLY

Total Assets of the corporation - - - - - + 240 69,097,929 .  
 Total Revenue of the corporation - - - - - + 241 84,436,156 .

above amounts include the corporation's and associated corporations' share of any partnership(s) / joint venture(s) total assets and total revenue.

If you are a member of an associated group (X) 242 (Yes)

Name of associated corporation (Canadian & foreign) (if insufficient space, attach schedule)	Ontario Corporations Tax Account No. (MOF) (if applicable)	Taxation Year End	Total Assets	Total Revenue
			+ 243 .	+ 244 .
			+ 245 .	+ 246 .
			+ 247 .	+ 248 .
Aggregate Total Assets	240 + 243 + 245 + 247, etc.		= 249 69,097,929 .	
Aggregate Total Revenue	241 + 244 + 246 + 248, etc.			= 250 84,436,156 .

### Determination of Applicability

Applies if either Total Assets 249 exceeds \$5,000,000 or Total Revenue 250 exceeds \$10,000,000.

**Short Taxation Years** – Special rules apply for determining total revenue where the taxation year of the corporation or any associated corporation or any fiscal period of any partnership(s) / joint venture(s) of which the corporation or associated corporation is a member, is less than 51 weeks.

**Associated Corporation** – The total assets or total revenue of associated corporations is the total assets or total revenue for the taxation year ending on or before the date of the claiming corporation's taxation year end.

If CMT is applicable to current taxation year, complete section **Calculation: CMT** below and **Corporate Minimum Tax Schedule 101**.

### Calculation: CMT (Attach Schedule 101.)

Gross CMT Payable - - CMT Base From Schedule 101 2136 3,142,152 . X From 30 100.0000 % X 4 % = 276 125,686 .  
 If negative, enter zero Ontario Allocation

Subtract: Foreign Tax Credit for CMT purposes (Attach Schedule) - - - - - 277 .

Subtract: Income Tax - - - - - From 190 328,732 .

**Net CMT Payable** (If negative, enter Nil on Page 17.) - - - - - = 280 -203,046 .

If 280 is less than zero and you do not have a CMT credit carryover, transfer 230 from Page 7 to Income Tax Summary, on Page 17.

If 280 is less than zero and you have a CMT credit carryover A & B below.

If 280 is greater than or equal to zero, transfer 230 to Page 17 and transfer 280 to Page 17, and to Part 4 of Schedule 101: Continuity of CMT Credit Carryovers.

CMT Credit Carryover available From Schedule 101 - - - - - From 2333 .

### Application of CMT Credit Carryovers

**A.** Income Tax (before deduction of specified credits) - - - - - + From 190 328,732 .

Gross CMT Payable - - - - - + From 276 125,686 .

Subtract: Foreign Tax Credit for CMT purposes - - - - - From 277 .

If 276 - 277 is negative, enter NIL in 290 = 125,686 .

Income Tax eligible for CMT Credit - - - - - = 300 203,046 .

**B.** Income Tax (after deduction of specified credits) - - - - - + From 230 328,732 .

Subtract: CMT credit used to reduce income taxes - - - - - 310 .

Income Tax - - - - - = 320 328,732 .

Transfer to page 17

& B apply, 310 cannot exceed the lesser of 230, 300 and your CMT credit carryover available 2333 .

If only B applies, 310 cannot exceed the lesser of 230 and your CMT credit carryover available 2333 .

CHATHAM-KENT HYDRO INC.

1800232

2005-12-31

DOLLARS ONLY

**Capital Tax** (Refer to Guide and Int.B. 3011R)

If your corporation is a Financial Institution (s.58(2)), complete lines 480 and 481 on page 10 then proceed to page 13.

If your corporation is not a member of an associated group and/or partnership and the Gross Revenue and Total Assets as calculated on page 10 in 480 and 430 are both \$3,000,000 or less, your corporation is exempt from Capital Tax for the taxation year, except for a branch of a non-resident corporation. A corporation that meets these criteria should disregard all other Capital Tax items (including the calculation of Taxable Capital). Enter NIL in 550 on page 12 and complete the return from that point. All other corporations must compute their Taxable Capital in order to determine their Capital Tax payable.

Members of a partnership (limited or general) or a joint venture, must attach all financial statements of each partnership or joint venture of which they are a member. The Paid-up Capital of each corporate partner must include its share of liabilities that would otherwise be included if the partnership were a corporation. If Investment Allowance is claimed, Total Assets must be

adjusted by adding the corporation's share of the partnership's Total Assets and by deducting investments in the partnership as it appears on the corporation's balance sheet, in addition to any other required adjustments (s.61(5)). Special rules apply to limited partnerships (Int.B. 3017R).

Any Assets and liabilities of a corporation that are being utilized in a joint venture must be included along with the corporation's other Assets and liabilities when calculating its Taxable Paid-up Capital.

Special rules and rates apply to Non-Resident corporations (s.63, s.64 and s.69(3)).

**Paid-up Capital of Non-resident:** Paid-up capital employed in Canada of a non-resident subject to tax by virtue of s.2(a) or (b), and whose business is not carried on solely in Canada is deemed to be the greater of (1) taxable Income in Canada divided by 8 percent or (2) total assets in Canada minus certain indebtedness in accordance with the provisions of s.63(1)(a) (Int.B. 3010).

**Paid-up Capital**

Paid-up capital stock (Int.B. 3012R and 3015R)	- - - - -	+	350	23,523,425	•
Retained earnings (if deficit, deduct) (Int.B. 3012R)	- - - - -	±	351	1,635,194	•
Capital and other surpluses, excluding appraisal surplus (Int.B.3012R)	- - - - -	+	352		•
Loans and advances (Attach schedule) (Int.B. 3013R)	- - - - -	+	353	27,628,089	•
Bank loans (Int.B. 3013R)	- - - - -	+	354		•
Bankers acceptances (Int.B. 3013R)	- - - - -	+	355		•
Bonds and debentures payable (Int.B. 3013R)	- - - - -	+	356		•
Mortgages payable (Int.B. 3013R)	- - - - -	+	357		•
Lien notes payable (Int.B. 3013R)	- - - - -	+	358		•
Deferred credits (including income tax reserves, and deferred revenue where it would also be included in paid-up capital for the purposes of the large corporations tax) (Int.B. 3013R)	- - - - -	+	359	355,300	•
Contingent, investment, inventory and similar reserves (Int.B. 3012R)	- - - - -	+	360	2,314,131	•
Minor reserves not allowed as deductions for income tax purposes (Attach schedule) (Int.B. 3012R)	- - - - -	+	361		•
Share of partnership(s) or joint venture(s) paid-up capital (Attach schedule(s)) (Int.B. 3017R)	- - - - -	+	362		•
<b>Subtotal</b>	- - - - -	=	370	55,456,139	•
Subtract: Amounts deducted for income tax purposes in excess of amounts booked (Retain calculations. Do not submit.) (Int.B. 3012R)	- - - - -	-	371	3,372,856	•
Deductible R & D expenditures and ONTTI costs deferred for income tax if not already deducted for book purposes (Int.B. 3015R)	- - - - -	-	372		•
<b>Total Paid-up Capital</b>	- - - - -	=	380	52,083,283	•
Subtract: Deferred mining exploration and development expenses (s.62(1)(d)) (Int.B. 3015R)	- - - - -	-	381		•
<b>Electrical Generating Corporations Only</b> – All amounts with respect to electrical generating assets, except to the extent that they have been deducted by the corporation in computing its income for income tax purposes for the current or any prior taxation year, that are deductible by the corporation under clause 11(10)(a) of the Corporations Tax Act, and the assets are used both in generating electricity from a renewable or alternative energy source and are qualifying property as prescribed by regulation	- - - - -	-	382		•
<b>Net Paid-up Capital</b>	- - - - -	=	390	52,083,283	•

**Eligible Investment** (Refer to Guide and Int.B. 3015R)

Attach computations and list of corporation names and investment amounts. Short-term investments (bankers acceptances, commercial paper, etc.) are eligible for the allowance only if issued for a term of and held for 120 days or more prior to the year end of the investor corporation.

Bonds, lien notes and similar obligations, (similar obligations, e.g. stripped interest coupons, applies to taxation years ending after October 30, 1998)	- - - - -	+	402		•
Mortgages due from other corporations	- - - - -	+	403		•
Shares in other corporations (certain restrictions apply) (Refer to Guide)	- - - - -	+	404		•
Loans and advances to unrelated corporations	- - - - -	+	405	2,055,953	•
Eligible loans and advances to related corporations (certain restrictions apply) (Refer to Guide)	- - - - -	+	406		•
Share of partnership(s) or joint venture(s) eligible investments (Attach schedule)	- - - - -	+	407		•
<b>Total Eligible Investments</b>	- - - - -	=	410	2,055,953	•

continued on Page 10

## DOLLARS ONLY

<b>Gross Revenue</b> (as adjusted to include the share of any partnership(s)/joint venture(s) Gross Revenue)	-	-	-	480	84,436,156
<b>Total Assets</b> (as adjusted)	-	-	-	430	69,097,929

*Financial Institutions use calculations on page 13.*

If the corporation is a family farm corporation, family fishing corporation or a credit union that is not a Financial Institution, complete only Section A below.

- OR** If the corporation is **not** a member of an associated group and/or partnership, complete Section B below, then review only the Capital Tax calculations in Section C below, selecting and completing the one specific subsection (e.g. C3) that applies to the corporation.
- OR** If the corporation **is** a member of an associated group and/or partnership, complete Section B below and Section D on page 11, and if applicable, complete Section E or Section F on page 12. Note: if the corporation is a member of a connected partnership, please refer to the 2004/2005 CT23 Guide for additional instructions before completing the Capital Tax section.

This section applies only if the corporation is a family farm corporation, a family fishing corporation or a credit union that is not a Financial Institution (Int.B. 3018).

Enter NIL in **550** on page 12 and complete the return from that point.

### Calculation of Taxable Capital Deduction (TCD)

Number of Days in Taxation Year					
	Days before Jan. 1, 2005		Total Days		
5,000,000	x	35	÷	73	365 = + 500
7,500,000	x	36	365 ÷	73	365 = + 501 7,500,000
10,000,000	x	37	÷	73	365 = + 502
<b>Capital Deduction (TCD)</b>				500 + 501 + 502	= 503 7,500,000

This section applies if the corporation is **not** a member of an associated group and/or partnership.

- C1.** If 430 and 480 on page 10 are both \$3,000,000 or less, enter NIL in 550 on page 12 and complete the return from that point.
- C2.** If Taxable Capital in 470 is equal to or less than the TCD in 503, enter NIL in 550 on page 12 and complete the return from that point.
- C3.** If Taxable Capital in 470 exceeds the TCD in 503, complete the following calculation and transfer the amount from 523 to 543 on page 12, and complete the return from that point.

$$\begin{array}{rcl}
 + & \text{From } 470 & \\
 - & \text{From } 503 & \\
 = & 471 & \times \text{From } 30 \text{ } \left[ \frac{100.0000}{\text{Ontario Allocation}} \% \right] \times 0.3 \% \times \frac{\text{Days in taxation year}}{365} \left( \frac{366 \text{ if leap year}}{365} \right) = + 523
 \end{array}$$

*Transfer to 543 on page 12 and complete the return from that point.*

continued on Page 11

CORPORATE TAXPREP - 2004/2005 CT23 - 2005 V.2 - 060J

CHATHAM-KENT HYDRO INC.

1800232

2005-12-31

**DOLLARS ONLY****Capital Tax Calculation** *continued from Page 10*

## SECTION D

This section applies ONLY to a corporation that is a member of an associated group (excluding Financial Institutions and corporations exempt from Capital Tax) and/or partnership. You must check either ☐ 509 or ☐ 524 and complete this section before you can calculate your Capital Tax Calculation under either Section E or Section F.

D1. ☐ 509 (X if applicable)

All corporations that you are associated with do **not** have a permanent establishment in Canada.

If Taxable Capital 470 on page 10 is equal to or less than the TCD 503 on page 10, enter NIL in 550 on page 12 and complete the return from that point.

If Taxable Capital **470** on page 10 exceeds the TCD **503** on page 10, proceed to **Section E**, enter the TCD amount in **542** in **Section E**, and complete **Section E** and the return from that point.

D2. ☒ 524 (X if applicable)

One or more of the corporations that you are associated with **maintains** a permanent establishment in Canada.

You and your associated group may continue to allocate the TCD by completing the Calculation below. Or, the associated group **may file an election** under subsection 69(2.1) of the *Corporations Tax Act*, whereby total assets are used to allocate the TCD among the associated group. Once a ss.69(2.1) election is filed, all members of the group will then be required to file in accordance with the election and allocate a portion (portion is henceforth referred to as **Net Deduction**) of the capital tax effect relating to the TCD to each corporation in the group on the basis of the ratio that each corporation's total assets multiplied by its Ontario allocation is to the total assets of the group.

The total asset amounts and Ontario allocation percentages to be used for this calculation must be taken from each corporation's financial information from its last taxation year ending in the immediately preceding calendar year.

In addition, although each corporation in the associated group may deduct its Net Deduction amount as apportioned by the total asset formula, the group may, at the group's option, reallocate the group's total Net Deduction among the group on what ever basis the corporate group wishes, as long as the total of the reallocated amounts does not exceed the group's total Net Deduction amount originally calculated for the associated group.

**Calculation** Do not complete this calculation if ss.69(2.1) election is filed

Taxable Capital From 470 on page 10

+ From 470

**Determine aggregate taxable capital of an associated group (excluding financial institutions and corporations exempt from capital tax) and/or partnership having a permanent establishment in Canada**

Names of associated corporations (excluding Financial Institutions and corporations exempt from Capital Tax) having a permanent establishment in Canada  
(if insufficient space, attach schedule)

Ontario Corporations Tax  
Account No. (MOF)  
(if applicable)

Taxation Year End

Taxable Capital

+ 531

+ 532

+ 533

Aggregate Taxable Capital    470 + 531 + 532 + 533 , etc.

$$= 540$$

If  above is equal to or less than the TCD  on page 10, the corporation's Capital Tax for the taxation year is NIL.

Enter NIL in 523 in section E on page 12, as applicable.

If 540 above is greater than the TCD 503 on page 10, the corporation must compute its share of the TCD below in order to calculate its Capital Tax for the taxation year under Section E on page 12.

From 470  $\div$  From 540  $\times$  From 503  $=$  541

Transfer to **542** in Section E on page 12

**Ss.69(2.1) Election Filed**

**X** 591 (X if applicable)

**Election filed.** Attach a copy of Schedule 591 with this CT23 Return.  
Proceed to **Section F** on page 12.

*continued on Page 12*





CHATHAM-KENT HYDRO INC.

1800232

2005-12-31

DOLLARS ONLY

**Capital Tax** continued from Page 12**Calculation of Capital Tax for Financial Institutions****1.1 Credit Unions only**

For taxation years commencing after May 4, 1999 enter NIL in 550 on page 12, and complete the return from that point.

**1.2 Other than Credit Unions**

(Retain details of calculations for amounts in boxes 565 and 570. Do not submit with this tax return.)

$$\begin{array}{rcl}
 \text{565} & \times & 0.6\% \times \text{From } 30 \text{ } 100.0000\% \times \text{555 } 365 \div * 365 \text{ (366 if leap year)} = + \text{569} \\
 \text{Lesser of adjusted} & & \text{Ontario Allocation} \\
 \text{Taxable Paid Up Capital} & & \\
 \text{and Basic Capital Amount} & & \\
 \text{in accordance with} & & \\
 \text{Division B.1} & & 
 \end{array}$$

$$\begin{array}{rcl}
 \text{570} & \times & \text{571} \times \text{From } 30 \text{ } 100.0000\% \times \text{555 } 365 \div * 365 \text{ (366 if leap year)} = + \text{574} \\
 \text{Adjusted Taxable} & & \text{Capital Tax Rate} \\
 \text{Paid Up Capital} & & \text{(Refer to Guide)} \\
 \text{in accordance with} & & \text{Ontario Allocation} \\
 \text{Division B.1 in excess} & & \\
 \text{of Basic Capital Amount} & & 
 \end{array}$$

$$\text{Capital Tax for Financial Institutions - other than Credit Unions (before Section 2)} \quad \text{569} + \text{574} = \text{575}$$

\* If floating taxation year, refer to Guide.

**Small Business Investment Tax Credit**

(Retain details of eligible investment calculation and, if claiming an investment in CSBIF, retain the original letter approving the credit issued in accordance with the Community Small Business Investment Fund Act. Do not submit with this tax return.)

$$\begin{array}{rcl}
 \text{Allowable Credit for Eligible Investments} & - & \text{585} \\
 \text{Financial Institutions: Claiming a tax credit for investment in Community Small Business Investment Fund (CSBIF)? (X) } & \text{Yes} & 
 \end{array}$$

$$\text{Capital Tax - Financial Institutions} \quad \text{575} - \text{585} = \text{586}$$

Transfer to 543 on page 12

**Premium Tax** (s.74.2 & 74.3) (Refer to Guide)

$$\begin{array}{rcl}
 \text{(1) Uninsured Benefits Arrangements} & - & \text{587} \times 2\% = \text{588} \\
 \text{Applies to Ontario-related uninsured benefits arrangements.} & & 
 \end{array}$$

$$\begin{array}{rcl}
 \text{(2) Unlicensed Insurance (enter premium tax payable in 588 and attach a detailed schedule of calculations. If subject to tax under} & & \\
 \text{(1) above, add both taxes together and enter total tax in 588.)} & & \\
 \text{Applies to Insurance Brokers and other persons placing insurance for persons resident or property situated in Ontario with} & & \\
 \text{unlicensed insurers.} & & 
 \end{array}$$

$$\text{Deduct: Specified Tax Credits applied to reduce premium tax (Refer to Guide)} \quad - \text{589}$$

$$\text{Premium Tax} \quad \text{588} - \text{589} = \text{590}$$

Transfer to page 17

DOLLARS ONLY

**Reconcile net income (loss) for federal income tax purposes with net income (loss) for Ontario purposes if amounts differ****Net Income (loss) for federal income tax purposes, per federal T2 Schedule 1**± 600 2,748,089 •  
Transfer to page 15**Add:**

Federal capital cost allowance	- - - - -	+ 601	2,590,456 •
Federal cumulative eligible capital deduction	- - - - -	+ 602	77,491 •
Ontario taxable capital gain	- - - - -	+ 603	13,890 •
Federal non-allowable reserves. Balance beginning of year	- - - - -	+ 604	1,988,074 •
Federal allowable reserves. Balance end of year	- - - - -	+ 605	145,051 •
Ontario non-allowable reserves. Balance end of year	- - - - -	+ 606	2,415,312 •
Ontario allowable reserves. Balance beginning of year	- - - - -	+ 607	134,967 •
Federal exploration expenses (e.g. CEDE, CEE, CDE, COGPE)	- - - - -	+ 608	•
Federal resource allowance (Refer to Guide)	- - - - -	+ 609	•
Federal depletion allowance	- - - - -	+ 610	•
Federal foreign exploration and development expenses	- - - - -	+ 611	•
Crown charges, royalties, rentals, etc. deducted for Federal purposes (Refer to Guide)	- - - - -	+ 617	•
Management fees, rents, royalties and similar payments to non-arm's length non-residents ▼			

**Number of Days in Taxation Year**

Days after Dec. 31, 2002 and before Jan. 1, 2004	Total Days
33	73

612 • × 5 / 12.5 × 33 ÷ 73 365 = + 633 •

Days after Dec. 31, 2003	Total Days
34	73

612 • × 5 / 14 × 34 365 ÷ 73 365 = + 634 •

Total add-back amount for Management fees, etc. 633 + 634 = + 613 •

Federal Scientific Research Expenses claimed in year from line 460 of fed. form T661 excluding any negative amount in 473 from Ont. CT23 Schedule 161 + 615 •

Add any negative amount in 473 from Ont. CT23 Schedule 161 - - - - - + 616 •

Federal allowable business investment loss - - - - - + 620 •

Total of other items not allowed by Ontario but allowed federally (Attach schedule) - - - - - + 614 •

**Total of Additions** 601 to 611 + 617 + 613 + 615 + 616 + 620 + 614 = 7,365,241 • 640 7,365,241 •  
Transfer to page 15**Deduct:**

Ontario capital cost allowance (excludes amounts deducted under 675 )	- - - - -	+ 650	2,590,456 •
Ontario cumulative eligible capital deduction	- - - - -	+ 651	77,491 •
Federal taxable capital gain	- - - - -	+ 652	13,890 •
Ontario non-allowable reserves. Balance beginning of year	- - - - -	+ 653	1,988,074 •
Ontario allowable reserves. Balance end of year	- - - - -	+ 654	145,051 •
Federal non-allowable reserves. Balance end of year	- - - - -	+ 655	2,415,312 •
Federal allowable reserves. Balance beginning of year	- - - - -	+ 656	134,967 •
Ontario exploration expenses (e.g. CEDE, CEE, CDE, COGPE) (Retain calculations. Do not submit.)	- - - - -	+ 657	•
Ontario depletion allowance	- - - - -	+ 658	•
Ontario resource allowance (Refer to Guide)	- - - - -	+ 659	•
Ontario current cost adjustment (Attach schedule)	- - - - -	+ 661	•
CCA on assets used to generate electricity from natural gas, alternative or renewable resources.	- - - - -	+ 675	•

Subtotal of deductions for this page 650 to 659 + 661 + 675 681 7,365,241 •  
Transfer to page 15

continued on Page 15

CHATHAM-KENT HYDRO INC.

1800232

2005-12-31

DOLLARS ONLY

**Reconcile net income (loss) for federal income tax purposes with net income (loss)  
for Ontario purposes if amounts differ***Continued from Page 14*Net Income (loss) for federal income tax purposes, per federal Schedule 1 From  $\pm$  600 2,748,089.Total of Additions on page 14 From  $=$  640 7,365,241.Sub Total of deductions on page 14 From  $=$  681 7,365,241.**Deduct:****Ontario New Technology Tax Incentive (ONTTI) Gross-up***(Applies only to those corporations whose Ontario allocation is less than 100% in the current taxation year.)*Capital Cost Allowance (Ontario) (CCA) on prescribed qualifying  
intellectual property deducted in the current taxation year

From 662

**ONTTI Gross-up deduction calculation:**

Gross-up of CCA

$$\left[ \begin{array}{l} \text{From } 662 \\ \times \\ \text{From } 30 \end{array} \right] \times \left[ \begin{array}{l} 100 \\ 100.0000 \end{array} \right] = \begin{array}{l} 663 \\ \text{Ontario Allocation} \end{array}$$

**Workplace Child Care Tax Incentive (WCCT)***(Applies to eligible expenditures incurred prior to January 1, 2005.)*

$$\begin{array}{l} \text{Qualifying expenditures: } 665 \times 30\% \times 100 \\ \text{From } 30 \end{array} = 666$$

Ontario allocation

**Workplace Accessibility Tax Incentive (WATI)***(Applies to eligible expenditures incurred prior to January 1, 2005.)*

$$\begin{array}{l} \text{Qualifying expenditures: } 667 \times 100\% \times 100 \\ \text{From } 30 \end{array} = 668$$

Ontario allocation

Number of Employees accommodated

669

**Ontario School Bus Safety Tax Incentive (OSBSTI)***(Applies to the eligible acquisition of school buses purchased  
after May 4, 1999 and before January 1, 2006.) (Refer to Guide)*

$$\begin{array}{l} \text{Qualifying expenditures: } 670 \times 30\% \times 100 \\ \text{From } 30 \end{array} = 671$$

Ontario allocation

**Educational Technology Tax Incentive (ETTI)***(Applies to eligible expenditures incurred prior to January 1, 2005.)*

$$\begin{array}{l} \text{Qualifying expenditures: } 672 \times 15\% \times 100 \\ \text{From } 30 \end{array} = 673$$

Ontario allocation

Ontario allowable business investment loss + 678

Ontario Scientific Research Expenses claimed in year in 477 from Ont. CT23 Schedule 161 + 679

Amount added to income federally for an amount that was negative on  
federal form T661, line 454 or 455 (if filed after June 30, 2003) + 677

Total of other deductions allowed by Ontario (Attach schedule) + 664

**Total of Deductions** 681 + 663 + 666 + 668 + 671 + 673 + 678 + 679 + 677 + 664 = 7,365,241. 680 7,365,241.**Net income (loss) for Ontario Purposes** 600 + 640 - 680 = 690 2,748,089.

Transfer to page 4

DOLLARS ONLY

## Continuity of Losses Carried Forward

	Non-Capital Losses (1)	Total Capital Losses	Farm Losses	Restricted Farm Losses	Listed Personal Property Losses	Limited Partnership Losses (6)
<b>Balance at Beginning of Year</b>	700 (2)	710 (2)	720 (2)	730	740	750
<b>Add:</b>						
Current year's losses (7)	701	711	721	731	741	751
Losses from predecessor corporations (3)	702	712	722	732		752
<b>Subtotal</b>	703	713	723	733	743	753
<b>Subtract:</b>						
Utilized during the year to reduce taxable income	704 (2)	715 (2) (4)	724 (2)	734 (2) (4)	744 (4)	754 (4)
Expired during the year	705		725	735	745	
Carried back to prior years to reduce taxable income (5)	706 (2) to Page 17	716 (2) to Page 17	726 (2) to Page 17	736 (2) to Page 17	746	
<b>Subtotal</b>	707	717	727	737	747	757
<b>Balance at End of Year</b>	709 (8)	719	729	739	749	759

## Analysis of Balance at End of Year by Year of Origin

Year of Origin (oldest year first) year month day	Non-Capital Losses	Non-Capital Losses of Predecessor Corporations	Total Capital Losses from Listed Personal Property only	Farm Losses	Restricted Farm Losses
800 9th preceding taxation year 1997-12-31	817 (9)	860 (9)		850	870
801 8th preceding taxation year 1998-12-31	818 (9)	861 (9)		851	871
802 7th preceding taxation year 1999-12-31	819 (9)	862 (9)		852	872
803 6th preceding taxation year 2000-12-31	820	830	840	853	873
804 5th preceding taxation year 2001-09-30	821	831	841	854	874
805 4th preceding taxation year 2001-12-31	822	832	842	855	875
806 3rd preceding taxation year 2002-12-31	823	833	843	856	876
807 2nd preceding taxation year 2003-12-31	824	834	844	857	877
808 1st preceding taxation year 2004-12-31	825	835	845	858	878
809 Current taxation year 2005-12-31	826	836	846	859	879
<b>Total</b>	829	839	849	869	889

## Notes:

- (1) Non-capital losses include allowable business investment losses, fed.s.111(8)(b), as made applicable by s.34.
- (2) Where acquisition of control of the corporation has occurred, the utilization of losses can be restricted. See fed.s.111(4) through 111(5.5), as made applicable by s.34.
- (3) Includes losses on amalgamation (fed.s.87(2.1) and s.87(2.11)) and/or wind-up (fed.s.88(1.1) and 88(1.2)), as made applicable by s.34.
- (4) To the extent of applicable gains/income/at-risk amount only.

- (5) Generally a three year carry-back applies. See fed.s.111(1) and fed.s.41(2)(b), as made applicable by s.34.
- (6) Where a limited partner has limited partnership losses, attach loss calculations for each partnership.
- (7) Include amount from 11 if taxable income is adjusted to claim unused foreign tax credit for federal purposes.
- (8) Amount in 709 must equal total of 829 + 839.
- (9) Include non-capital losses incurred in taxation years ending after March 22, 2004.

CHATHAM-KENT HYDRO INC.

1800232

2005-12-31

DOLLARS ONLY

**Request for Loss Carry-Back (s.80(16))**

**Applies** to corporations requesting a reassessment of the return of one or more previous taxation years under s.80(16) with respect to one or more types of losses carried back.

- If, after applying a loss carry-back to one or more previous years, there is a balance of loss available to carry forward to a future year, it is the corporation's responsibility to claim such a balance for those years following the year of loss within the limitations of fed.s.111, as made applicable by s.34.
- Where control of a corporation has been acquired by a person or group of persons, certain restrictions apply to the carry-forward and carry-back provisions of losses under fed.s.111(4) through 111(5.5), as made applicable by s.34.
- Refunds arising from the loss carry-back adjustment may be applied by the Minister of Finance to amounts owing under **any Act administered by the Ministry of Finance**.

- Any late filing penalty applicable to the return for which the loss is being applied will not be reduced by the loss carry-back.
- The application of a loss carry-back will be available for interest calculation purposes on the day that is the latest of the following:
  - the first day of the taxation year after the loss year,
  - the day on which the corporation's return for the loss year is delivered to the Minister, or
  - the day on which the Minister receives a request in writing from the corporation to reassess the particular taxation year to take into account the deduction of the loss.
- If a loss is being carried back to a **predecessor corporation**, enter the predecessor corporation's account number and taxation year end in the spaces provided under Application of Losses below.

**Application of Losses**

	Non-Capital Losses	Total Capital Losses	Farm Losses	Restricted Farm Losses
<b>Total amount of loss</b>	910	920	930	940
<b>Deduct:</b> Loss to be carried back to preceding taxation years and applied to reduce taxable income				
Predecessor Ontario Corporation's Tax Account No. (MOF)				
Taxation Year Ending year month day				
i) 3 <sup>rd</sup> preceding 901 2002-12-31	911	921	931	941
ii) 2 <sup>nd</sup> preceding 902 2003-12-31	912	922	932	942
ii) 1 <sup>st</sup> preceding 903 2004-12-31	913	923	933	943
<b>Total loss to be carried back</b>	From 706	From 716	From 726	From 736
<b>Balance of loss available for carry-forward</b>	919	929	939	949

**Summary**

Income Tax	- - - - - + From 230 or 320	328,732
Corporate Minimum Tax	- - - - - + From 280	
Capital Tax	- - - - - + From 550	131,970
Premium Tax	- - - - - + From 590	
<b>Total Tax Payable</b>	- - - - - = 950	460,702
Subtract: Payments	- - - - - - 960	1,249,276
Capital Gains Refund (s.48)	- - - - - - 965	
Qualifying Environmental Trust Tax Credit (Refer to Guide)	- - - - - - 985	
Specified Tax Credits (Refer to Guide)	- - - - - - 955	
Other, specify Alloc from Fed	- - - - - - -538,622	
<b>Balance</b>	- - - - - = 970	-249,952
<b>If payment due</b>	- - - - - Enclosed * 990	
<b>If overpayment: Refund</b> (Refer to Guide)	- - - - - = 975	249,952
year month day		
<b>Apply to</b>	980	(Includes credit interest)

Make your cheque (drawn on a Canadian financial institution) or a money order in Canadian funds, payable to the **Minister of Finance** and print your Ontario Corporation's Tax Account No. (MOF) on the back of cheque or money order. (Refer to Guide for other payment methods.)

**Certification**

I am an authorized signing officer of the corporation. I certify that this CT23 return, including all schedules and statements filed with or as part of this CT23 return, has been examined by me and is a true, correct and complete return and that the information is in agreement with the books and records of the corporation. I further certify that the financial statements accurately reflect the financial position and operating results of the corporation as required under section 75 of the *Corporations Tax Act*. The method of computing income for this taxation year is consistent with that of the previous year, except as specifically disclosed in a statement attached.

Name (please print)

Dave Kenney

Title

President

Full Residence Address

Signature

Date

2006-06-29

**Note:** Section 76 of the *Corporations Tax Act* provides penalties for making false or misleading statements or omissions.

# Attached Schedule with Total

Contingent, investment, inventory and similar reserves (Int.B. 3012R)

TitleCT23 Line 360 - Reserves

Description	Amount	
Employee Future Benefits	723,535	00
Regulatory Revenue Payable	83,650	00
Provision for Asset Retirement	30,000	00
Regulatory Asset Provision	507,578	00
Regulatory Asset Recoveries	969,368	00
Total	2,314,131	00

# Attached Schedule with Total

Amounts deducted for income tax purposes in excess of amounts booked (Retain calculations. Do not submit.) (Int.B. 3012R)

Title      Tax / Accounting Adjustments (CT23 line 371)

Description	Amount
Cumulative Accounting Depreciation (PY -9,322,084 + CY -3,008,357)	-12,330,441 00
Cumulative CCA (PY 8,818,681 + CY 2,580,036)	11,398,717 00
Cumulative CEC (PY 293,979 + CY 77,491)	371,470 00
Regulatory Assets deducted in excess of amt booked	3,933,110 00
Total	3,372,856 00

# Attached Schedule with Total

Plans and advances to unrelated corporations

Title      Attachment to CT23 Line 405

Description	Amount
Due from Chatham-Kent Energy	1,600,000 00
Due from Middlesex Power Distribution Corporation	455,953 00
Total	2,055,953 00



## CT23 Schedule 101

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
CHATHAM-KENT HYDRO INC.	1800232	2005-12-31

**Part 1: Calculation of CMT Base**

**Links** – Net income/loss as per report accepted by Superintendent of Financial Institutions (SFI) under the Bank Act (Canada), adjusted so consolidation/equity methods are not used.

**Life insurance corporations** – Net income/loss before Special Additional Tax as determined under s.57.1(2)(c) or (d)

Net Income/Loss (unconsolidated, determined in accordance with GAAP) ..... ± 2100 1,750,594.

**Subtract (to the extent reflected in net income/loss):**

Provision for recovery of income taxes / benefit of current income taxes + 2101  
 Provision for deferred income taxes (credits) / benefit of future income taxes + 2102  
 Equity income from corporations + 2103  
 Share of partnership(s)/joint venture(s) income + 2104  
 Dividends received/receivable deductible under fed.s.112 + 2105  
 Dividends received/receivable deductible under fed.s.113 + 2106  
 Dividends received/receivable deductible under fed.s.83(2) + 2107  
 Dividends received/receivable deductible under fed.s.138(6) + 2108  
 Federal Part VI.1 tax paid on dividends declared and paid, under fed.s.191.1(1) ..... x 3 + 2109

**Subtotal** ..... = ..... - 2110

**Add (to extent reflected in net income/loss):**

Provision for current taxes / cost of current income taxes + 2111 1,391,558  
 Provision for deferred income taxes (debits) / cost of future income taxes + 2112  
 Equity losses from corporations + 2113  
 Share of partnership(s)/joint venture(s) losses + 2114  
 Dividends that have been deducted to arrive at net income per Financial Statements s.57.4(1.1) (excluding dividends under fed.s.137(4.1)) + 2115  
**Subtotal** ..... = ..... 1,391,558 + 2116 1,391,558.

**Add/Subtract:**

Amounts relating to s.57.9 election/regulations for disposals etc. of property for current/prior years

\*\* Fed.s.85 ..... + 2117 ..... or - 2118 .....  
 \*\* Fed.s.85.1 ..... + 2119 ..... or - 2120 .....  
 \*\* Fed.s.97 ..... + 2121 ..... or - 2122 .....  
 \*\* Amounts relating to amalgamations (fed.s.87) as prescribed in regulations for current/prior years + 2123 ..... or - 2124 .....  
 \*\* Amounts relating to wind-ups (fed.s.88) as prescribed in regulations for current/prior years + 2125 ..... or - 2126 .....  
 \*\* Amounts relating to s.57.10 election/regulations for replacement re fed.s.13(4), 14(6) and 44 for current/prior years + 2127 ..... or - 2128 .....

Interest allowable under ss.20(1)(c) or (d) of ITA to the extent not otherwise deducted in determining CMT adjusted net income - 2150

**Subtotal (Additions)** ..... = ..... + 2129

**Subtotal (Subtractions)** ..... = ..... - 2130

\*\* Other adjustments ..... ± 2131

**Subtotal** ± 2100 - 2110 + 2116 + 2129 - 2130 ± 2131 ..... = 2132 3,142,152

\*\* Share of partnership(s)/joint venture(s) **adjusted** net income/loss ..... ± 2133

**Adjusted net income (loss)** (if loss, transfer to 2202 in **Part 2: Continuity of CMT Losses Carried Forward.**) ..... = 2134 3,142,152

Deduct: \* CMT losses: pre-1994 Loss ..... + From 2210

\* CMT losses: other eligible losses ..... + 2211

..... = ..... - 2135

CMT losses applied cannot exceed adjusted net income or increase a loss

\*\* Retain calculations. Do not submit with this schedule.

**CMT Base** ..... = 2136 3,142,152

Transfer to CMT Base on Page 8 of the CT23 or Page 6 of the CTB

**Corporate Minimum Tax (CMT)****CT23 Schedule 101**

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
CHATHAM-KENT HYDRO INC.	1800232	2005-12-31

**Part 2: Continuity of CMT Losses Carried Forward**

<b>Balance at Beginning of year</b> NOTES (1), (2)	.....	+	2201	
<b>Add:</b> Current year's losses	.....	+	2202	
Losses from predecessor corporations on amalgamation NOTE (3)	.....	+	2203	
Losses from predecessor corporations on wind-up NOTE (3)	.....	+	2204	
Amalgamation (X) 2205 <input type="checkbox"/> Yes Wind-up (X) 2206 <input type="checkbox"/> Yes				
<b>Subtotal</b>	=		2207	
Adjustments (attach schedule)	.....	±	2208	
<b>CMT losses available</b>	2201 + 2207 ± 2208	=	2209	
<b>Subtract:</b> Pre-1994 loss utilized during the year to reduce adjusted net income	.....	+	2210	
Other eligible losses utilized during the year to reduce adjusted net income NOTE (4)	.....	+	2211	
Losses expired during the year	.....	+	2212	
<b>Subtotal</b>	=		2213	
<b>Balances at End of Year</b> NOTE (5)	2209 - 2213	=	2214	

**Notes:**

- (1) Pre-1994 CMT loss (see s.57.1(1)) should be included in the balance at beginning of the year. Attach schedule showing computation of pre-1994 CMT loss.
- (2) Where acquisition of control of the corporation has occurred, the utilization of CMT losses can be restricted. (see s.57.5(3) and a 57.5(7))
- (3) Include and indicate whether CMT losses are a result of an amalgamation to which fed.s.87 applies and/or a wind-up to which fed.s.88(1) applies. (see s.57.5(8) and s.57.5(9))
- (4) CMT losses must be used to the extent of the lesser of the adjusted net income 2134 and CMT losses available 2209.
- (5) Amount in 2214 must equal sum of 2270 + 2290.

**Part 3: Analysis of CMT Losses Year End Balance by Year of Origin**

For a pre-1994 loss, use the date of the last taxation year end before your corporation's first taxation year commencing after 1993.

	Year of Origin (oldest year first) year month day	CMT Losses of Corporation	CMT Losses of Predecessor Corporations
2240	9th preceding taxation year 1997-12-31	2260	2280
2241	8th preceding taxation year 1998-12-31	2261	2281
2242	7th preceding taxation year 1999-12-31	2262	2282
2243	6th preceding taxation year 2000-12-31	2263	2283
2244	5th preceding taxation year 2001-09-30	2264	2284
2245	4th preceding taxation year 2001-12-31	2265	2285
2246	3rd preceding taxation year 2002-12-31	2266	2286
2247	2nd preceding taxation year 2003-12-31	2267	2287
2248	1st preceding taxation year 2004-12-31	2268	2288
2249	Current taxation year 2005-12-31	2269	2289
<b>Totals</b>		2270	2290

The sum of amounts 2270 + 2290  
must equal amount in 2214.

## CT23 Schedule 101

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
CHATHAM-KENT HYDRO INC.	1800232	2005-12-31

## Part 4: Continuity of CMT Credit Carryovers

**Balance at Beginning of year** NOTE (1) ..... + 2301 [ ]

**Add:** Current year's CMT Credit ( [280] on page 8 of the CT23  
or [347] on page 6 of the CT8. If negative, enter NIL) + From [280] or [347] [ ]

**Gross Special Additional Tax** NOTE (2) [312] on page 5 of CT8.  
Life Insurance corporations only.  
Others enter NIL.) ..... + From [312] [ ]

**Subtract Income Tax**  
( [190] on page 6 of the CT23 or  
page 4 of the CT8) ..... - From [190] [ ]

**Subtotal** (If negative, enter NIL) ... = - 2305 [ ]

Current year's CMT credit (If negative, enter NIL) [280] or [347] - 2305 ... = + 2310 [ ]

CMT Credit Carryovers from predecessor corporations NOTE (3) ..... + 2325 [ ]

Amalgamation (X) [2315] [ ] Yes Wind-up (X) [2320] [ ] Yes

**Subtotal** 2301 + 2310 + 2325 ..... = 2330 [ ]

Adjustments (Attach schedule) ..... ± 2332 [ ]

**CMT Credit Carryover available** 2330 ± 2332 ..... = 2333 [ ]

Transfer to Page 8 of the CT23 or Page 6 of the CT8

**Subtract:** CMT Credit utilized during the year to reduce income tax

( [310] on page 8 of the CT23 or [351] on page 6 of the CT8.) + From [310] or [351] [ ]

CMT Credit expired during the year ..... + 2334 [ ]

**Subtotal** ..... = - 2335 [ ]

**Balances at End of Year** NOTE (4) [2333] - 2335 ..... = 2336 [ ]

**Notes:**

(1) Where acquisition of control of the corporation has occurred, the utilization of CMT credits can be restricted. (see s.43.1(5))

The CMT credit of life insurance corporations can be restricted (see s.43.1(3)(b)).

(2) Include and indicate whether CMT credits are a result of an amalgamation to which fed.s.87 applies and/or a wind-up to which fed.s.88(1) applies. (see s.43.1(4))

(4) Amount in [2336] must equal sum of [2370] + [2390].

## Part 5: Analysis of CMT Credit Carryovers Year End Balance by Year of Origin

	Year of Origin (oldest year first) year month day	CMT Credit Carryovers of Corporation	CMT Credit Carryovers of Predecessor Corporation(s)
2340	9th preceding taxation year 1997-12-31	2360	2380
2341	8th preceding taxation year 1998-12-31	2361	2381
2342	7th preceding taxation year 1999-12-31	2362	2382
2343	6th preceding taxation year 2000-12-31	2363	2383
2344	5th preceding taxation year 2001-09-30	2364	2384
2345	4th preceding taxation year 2001-12-31	2365	2385
2346	3rd preceding taxation year 2002-12-31	2366	2386
2347	2nd preceding taxation year 2003-12-31	2367	2387
2348	1st preceding taxation year 2004-12-31	2368	2388
49	Current taxation year 2005-12-31	2369	2389
<b>Totals</b>		2370	2390

The sum of amounts [2370] + [2390]  
must equal amount in [2336].

**Corporate Minimum Tax (CMT)**  
**CT23 Schedule 101 – Supporting Schedule**

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
CHATHAM-KENT HYDRO INC.	1800232	2005-12-31

**T Losses Carried Forward Workchart**

**(i) Continuity of Pre-1994 CMT Losses**

	Corporation's Pre-1994 Loss	Predecessors' Pre-1994 Loss Amalgamation	Wind-Up
Date of the last tax year end before the corp's 1st tax year commencing after 1993 .....			
Pre-1994 Loss (per schedule) .....			
Less: Claimed in prior taxation years commencing after 1993 .....			
Pre-1994 Loss available for the current year .....			
Less: Deducted in the current year .....			
(max. = adj. net income for the year)			
Expired after 10 years .....			
Pre-1994 Loss Carryforward .....			

**(ii) Continuity of Other Eligible CMT Losses – Filing Corporation**  
**(for losses occurring in tax years commencing after 1993)**

	Year of Origin YYYY/MM/DD	Opening Balance	Adjustment	Deduction	Expired	Closing Balance
10th Prior Year	1996-12-31					
9th Prior Year	1997-12-31					
8th Prior Year	1998-12-31					
7th Prior Year	1999-12-31					
6th Prior Year	2000-12-31					
5th Prior Year	2001-09-30					
4th Prior Year	2001-12-31					
3rd Prior Year	2002-12-31					
2nd Prior Year	2003-12-31					
1st Prior Year	2004-12-31					
<b>Total</b>						

**Predecessor Corporations Only – Amalgamation**

Indicate the amounts of eligible CMT losses from predecessor corporations. **Do not include** these amounts in the 'opening balance' of the Filing Corporation.

Year of Origin YYYY/MM/DD	Opening Balance	Add	Adjustment	Deduction	Expired	Closing Balance
1996-12-31						
1997-12-31						
1998-12-31						
1999-12-31						
2000-12-31						
2001-09-30						
2001-12-31						
2002-12-31						
2003-12-31						
2004-12-31						
<b>Total</b>						

**Corporate Minimum Tax (CMT)**  
**CT23 Schedule 101 – Supporting Schedule**

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
CHATHAM-KENT HYDRO INC.	1800232	2005-12-31

**IT Losses Carried Forward Workchart (continued)**

**– Predecessor Corporations Only – Wind-Up**

Indicate the amounts of eligible CMT losses from predecessor corporations. **Do not include** these amounts in the 'opening balance' of the Filing Corporation.

Year of Origin YYYY/MM/DD	Opening Balance	Add	Adjustment	Deduction	Expired	Closing Balance
1996-12-31						
1997-12-31						
1998-12-31						
1999-12-31						
2000-12-31						
2001-09-30						
2001-12-31						
2002-12-31						
2003-12-31						
2004-12-31						
<b>Total</b>						

**Corporate Minimum Tax (CMT)  
CT23 Schedule 101 – Supporting Schedule**

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
CHATHAM-KENT HYDRO INC.	1800232	2005-12-31

**T Credit Carryovers Workchart**

**Filing Corporation**

	Year of Origin YYYY/MM/DD	Opening Balance	Adjustment	Deduction	Expired	Closing Balance
10th Prior Year	1996-12-31					
9th Prior Year	1997-12-31					
8th Prior Year	1998-12-31					
7th Prior Year	1999-12-31					
6th Prior Year	2000-12-31					
5th Prior Year	2001-09-30					
4th Prior Year	2001-12-31					
3rd Prior Year	2002-12-31					
2nd Prior Year	2003-12-31					
1st Prior Year	2004-12-31					
<b>Total</b>						

**Predecessor Corporations Only – Amalgamation**

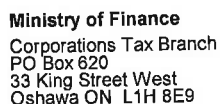
Indicate the amounts of CMT credit carryovers from predecessor corporations. **Do not include** these amounts in the 'opening balance' of the Filing Corporation.

Year of Origin YYYY/MM/DD	Opening Balance	Add	Adjustment	Deduction	Expired	Closing Balance
1996-12-31						
1997-12-31						
1998-12-31						
1999-12-31						
2000-12-31						
2001-09-30						
2001-12-31						
2002-12-31						
2003-12-31						
2004-12-31						
<b>Total</b>						

**Predecessor Corporations Only – Wind-Up**

Indicate the amounts of CMT credit carryovers from predecessor corporations. **Do not include** these amounts in the 'opening balance' of the Filing Corporation.

Year of Origin YYYY/MM/DD	Opening Balance	Add	Adjustment	Deduction	Expired	Closing Balance
1996-12-31						
1997-12-31						
1998-12-31						
1999-12-31						
2000-12-31						
2001-09-30						
2001-12-31						
2002-12-31						
2003-12-31						
2004-12-31						
<b>Total</b>						



### Loans or Advances Credited or Advanced to Corporation

**Loans or Advances Credited or Advanced to Corporation:**  
(includes accounts payable to related parties outstanding at the taxation year end for 120 days or more, and accounts payable to non-related parties outstanding for 365 days or more at the taxation year end)

Note payable	+	23,523,326
Customer deposits	+	2,292,137
Due to Municipality of Chatham-Kent	+	1,812,626
	+	
	+	
	+	
	+	
	+	
	+	
	+	
	+	
	+	
	+	
	+	
	+	
	+	
	+	
	+	
	+	
	+	
	+	
	+	
	+	
<b>Total</b>	=	<b>27,628,089</b>

Transfer to

353

of the CT23



Ministry of Finance  
Corporations Tax Branch  
PO Box 620  
33 King Street West  
Oshawa ON L1H 8E9

# Ontario Charitable Donations and Gifts Schedule 2

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
CHATHAM-KENT HYDRO INC.	1800232	2005-12-31

- For use by a corporation to claim any of the following:
  - Charitable donations;
  - Gifts to Her Majesty in right of Ontario, to Ontario crown agencies, or to Ontario Crown foundations;
  - Gifts to Canada or a province;
  - Gifts of certified cultural property; or
  - Gifts of certified ecologically sensitive land.
- The donations and gifts are eligible for a five year carry-forward.
- Use this schedule to show a credit transfer following an amalgamation or wind-up of subsidiary as described under subsection 87(1) and 88(1) of the federal *Income Tax Act* (Canada).
- File one completed copy of this schedule with your CT23.

## Part 1 – Charitable Donations

Charitable Donations at end of preceding taxation year	.....	+		A
<b>Deduct:</b> Donations expired after 5 taxation years	.....	-		B
Charitable donations at beginning of taxation year	.....	=		C
<b>Add:</b> Donations transferred on amalgamation or wind-up of subsidiary	.....	+		D
Total current year charitable donations made	.....	+	400,000	E
<b>Subtotal D + E</b>	.....	=	400,000	
Total donations available C + F	.....	=	400,000	F
<b>Deduct:</b> Amount applied against taxable income (amount T)	.....	-	400,000	G
<b>Charitable donations closing balance</b>	.....	=	400,000	T
				H

## Part 2 – Maximum Deduction Calculation for Donations

Ontario net income for tax purposes multiplied by 75%	.....	=	2,061,067	I
<b>Note:</b> For credit unions the Ontario net income for tax purposes is the amount before the deduction of payments pursuant to allocations in proportion to borrowing and bonus interest.				
Ontario taxable capital gains arising in respect of gifts of capital property	.....	+		J
Ontario taxable capital gain in respect of deemed gifts of non-qualifying securities per subsection 40(1.01) ITA	.....	+		K
<b>Add the lesser of:</b>				
1. The amount of the recapture of capital cost allowance in respect of charitable gifts	.....			L
2. The lesser of:				
2a. Proceeds of dispositions less outlays and expenses	.....			M
2b. The capital cost	.....			N
The lesser of M and N	.....			O
The lesser of L and O	.....	+		P
<b>Subtotal J + K + P</b>	.....	=		Q
25% X	.....			R
<b>Maximum deduction allowable I + R</b>	.....	=	2,061,067	S
<b>Claim for charitable donations</b> (not exceeding the lesser of G from Part 1, S and net income for tax purposes)	.....		400,000	T

Enter in 1 of the CT23



## Ontario Charitable Donations and Gifts

Corporation's Legal Name <b>CHATHAM-KENT HYDRO INC.</b>	Ontario Corporations Tax Account No. (MOF) <b>1800232</b>	Taxation Year End <b>2005-12-31</b>
--	--	--

**Part 3 – Gifts to Her Majesty in right of Ontario**

For use by a corporation claiming gifts to Her Majesty in right of Ontario, to Ontario Crown Agencies, or to Ontario Crown Foundations.

Gifts to Ontario Crown Agency or Ontario Foundation at end of the preceding taxation year	.....	+	
<b>Deduct:</b> Gifts expired after 5 years	.....	-	
Gifts to Ontario Crown Agency or Ontario Crown Foundation at the beginning of the taxation year	.....	+	
<b>Add:</b> Gifts transferred on amalgamation or wind-up of a subsidiary	.....	+	
<b>Total current year gifts</b>	.....	+	
<b>Subtotal</b>	.....	=	
<b>Deduct:</b> Amount applied against taxable income <b>2</b> of the CT23	.....	-	
<b>Gifts to Ontario Crown Agency or Ontario Crown Foundation closing balance</b>	.....	=	

Foundation Name	Date of Donation	Amount \$

**Total gifts to Her Majesty in right of Ontario** ..... = **2,348,089**

**Part 4 – Maximum Deduction Calculation for Gifts to Her Majesty in Right of Ontario**

Deduction is the lesser of:

1. Ontario Net Income before deductions of gifts after deducting charitable donations and gifts to Her Majesty in right of Canada or a province other than Ontario	.....	<b>2,348,089</b> <b>U</b>
2. Lesser of:		
2a. Ontario Net Income for the taxation year	.....	<b>2,748,089</b> <b>V</b>
2b. Gifts made in the taxation year or any of the five preceding taxation years to Her Majesty in Right of Ontario, an Ontario Crown Agency or an Ontario Crown Foundation	.....	<b>W</b>
The lesser of <b>V</b> and <b>W</b>	.....	<b>X</b>
<b>Maximum deduction allowable the lesser of U and X</b>	.....	<b>Y</b>

Transfer to **2** of the CT23

**Part 5 – Gifts to Canada or a province other than Ontario**

Gifts to Canada or a province other than Ontario at the end of the preceding year	.....	+	
<b>Deduct:</b> Gifts to Canada or a province other than Ontario expired after five taxation years	.....	-	
<b>Gifts to Canada or a province other than Ontario at the beginning of the taxation year</b>	.....	+	
<b>Add:</b> Gifts to Canada or a province other than Ontario transferred on amalgamation or wind-up of a subsidiary	.....	+	
Total current year Gifts to Canada or a province other than Ontario (Not applicable for gifts made after February 18, 1997, unless a written agreement was made before this date.)	.....	+	
<b>Subtotal</b>	.....	=	
<b>Deduct:</b> Amount applied against taxable income	.....	-	
<b>Gifts to Canada or a province other than Ontario closing balance</b>	.....	=	

## Ontario Charitable Donations and Gifts

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
CHATHAM-KENT HYDRO INC.	1800232	2005-12-31

**Part 6 – Gifts of certified cultural property**

Gifts of certified cultural property at the end of the preceding taxation year	+	
<b>Deduct:</b> Gifts of certified cultural property expired after five years	-	
<b>Gifts of certified cultural property at the beginning of the taxation year</b>	+	
<b>Add:</b> Gifts of certified cultural property transferred on amalgamation or wind-up of a subsidiary	+	
Total current year gifts of certified cultural property	+	
<b>Subtotal</b>	=	
<b>Deduct:</b> Amount applied against taxable income	-	
<b>Gifts of certified cultural property closing balance</b>	=	

**Part 7 – Gifts of certified ecologically sensitive land**

Gifts of certified ecologically sensitive land at the end of the preceding taxation year	+	
<b>Deduct:</b> Gifts of certified ecologically sensitive land expired after five years	-	
<b>Gifts of certified ecologically sensitive land at the beginning of the taxation year</b>	+	
<b>Add:</b> Gifts of certified ecologically sensitive land transferred on amalgamation or wind-up of a subsidiary	+	
Total current year gifts of certified ecologically sensitive land	+	
<b>Subtotal</b>	=	
<b>Deduct:</b> Amount applied against taxable income	-	
<b>Gifts of certified ecologically sensitive land closing balance</b>	=	

**Part 8 – Analysis of balance by year of origin**

Year of origin	Charitable donations	Gifts to Her Majesty in right of Ontario	Gifts to Canada or a province other than Ontario	Gifts of certified cultural property	Gifts of certified ecologically sensitive land
2004-12-31					
2003-12-31					
2002-12-31					
2001-12-31					
2001-09-30					
2000-12-31					
<b>Totals</b>					

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
CHATHAM-KENT HYDRO INC.	1800232	2005-12-31

- For a corporation that has disposed of capital property or claimed an allowable business investment loss, or both, in the taxation year.
- This schedule may be used to make a designation under section 34(10) of the *Corporations Tax Act* provided the corporation has made a designation under paragraph 111(4) (e) of the *Income Tax Act* (Canada), if control of the corporation has been acquired by a person or group of persons.

**Part A: Designation under section 34(10) of the *Corporations Tax Act***

Complete part A if there are any dispositions shown on this schedule related to deemed dispositions designated under paragraph 111(4)(e) of the *Income Tax Act* (Canada) or section 34(10) of the *Corporations Tax Act*.

Property	Class #	Date of disposition YYYY/MM/DD	Proceeds of disposition	Adjusted cost base	Other adjustments	Designated amount	Gain or loss

**Part B: Inter-provincial asset transfers**

Complete part B if there was any disposition shown on the schedule as a result of a federal election under section 85 of the *Income Tax Act* (Canada) that transferred assets to a non-arm's length corporation with a permanent establishment in another Canadian jurisdiction.

Property	Class #	Corporation name of transferee/or	Date of disposition YYYY/MM/DD	Cost of asset in other jurisd.	Name of other jurisdiction	Allocation ratio to other jurisdictions	Ontario elected amount	Gain or loss
						%		
						%		
						%		
						%		

1 Types of capital property	2 Date of acquisition YYYY/MM/DD	3 Date of disposition YYYY/MM/DD	4 Proceeds of disposition	5 Ontario adjusted cost base	6 Outlays and expenses	7 Ontario gain or (loss) (col. 4 less cols. 5 & 6)
--------------------------------	--	--	------------------------------	---------------------------------	---------------------------	---

**Part 1 – Shares**

No. of shares	Name of corporation	Class of shares	2	3	4	5	6	7
1								

Totals	<b>A</b>
Before February 28, 2000	<b>A1</b>
After February 27, 2000 and before October 18, 2000	<b>A2</b>
After October 17, 2000	<b>A3</b>

# Ontario Summary of Dispositions of Capital Property

Schedule 6

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
CHATHAM-KENT HYDRO INC.	1800232	2005-12-31

1 Types of capital property	2 Date of acquisition YYYY/MM/DD	3 Date of disposition YYYY/MM/DD	4 Proceeds of disposition	5 Ontario adjusted cost base	6 Outlays and expenses	7 Ontario gain or (loss) (col. 4 less cols. 5 & 6)
--------------------------------	--	--	------------------------------	---------------------------------	---------------------------	---

## Part 2 – Real Estate (Do not include losses on depreciable property)

Municipal address	2	3	4	5	6	7
1 Land Disposal			30,000	2,221		27,779
2						
Totals						27,779 B
Before February 28, 2000						B1
After February 27, 2000 and before October 18, 2000						B2
After October 17, 2000						27,779 B3

## Part 3 – Bonds

Face value	Maturity date YYYY/MM/DD	Name of issuer	2	3	4	5	6	7
1								
Totals								C
Before February 28, 2000								C1
After February 27, 2000 and before October 18, 2000								C2
After October 17, 2000								C3

## Part 4 – Other properties (Do not include losses on depreciable property)

Description	2	3	4	5	6	7
1						
Totals						D
Before February 28, 2000						D1
After February 27, 2000 and before October 18, 2000						D2
After October 17, 2000						D3

## Part 5 – Personal-use property

Description of capital property	2	3	4	5	6	7
1						

Note: Losses are not deductible						Net gain or (loss)	E
						Before February 28, 2000	E1
						After February 27, 2000 and before October 18, 2000	E2
						After October 17, 2000	E3

# Ontario Summary of Dispositions of Capital Property

Schedule 6

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
CHATHAM-KENT HYDRO INC.	1800232	2005-12-31

1 Types of capital property	2 Date of acquisition YYYY/MM/DD	3 Date of disposition YYYY/MM/DD	4 Proceeds of disposition	5 Ontario adjusted cost base	6 Outlays and expenses	7 Ontario gain or (loss) (col. 4 less cols. 5 & 6)
--------------------------------	--	--	------------------------------	---------------------------------	---------------------------	---

## Part 6 – Listed personal property

Description	2	3	4	5	6	7
1						

**Deduct:** Unapplied listed personal property losses from other years

**Note:** Net listed personal property losses may only be applied against personal property gains.

Net gain or (loss)

F

## LPP gains or losses realized before February 28, 2000

Gain or loss on dispositions before February 28, 2000

**Less:** Portion of unapplied LPP losses from other years applicable to gain before February 28, 2000

Net gain (loss) on dispositions before February 28, 2000

+	
-	
=	F1

## LPP gains or losses realized after February 27, 2000 and before October 18, 2000

Gain or loss on dispositions after February 27, 2000 and before October 18, 2000

**s:** Portion of unapplied LPP losses from other years applicable to gain after February 27, 2000 and before October 18, 2000

Net gain (loss) on dispositions after February 27, 2000 and before October 18, 2000

+	
-	
=	F2

## LPP gains or losses realized after October 17, 2000

Gain or loss on dispositions after October 17, 2000

**Less:** Portion of unapplied LPP losses from other years applicable to gain after October 17, 2000

Net gain (loss) on dispositions after October 17, 2000

+	
-	
=	F3

## Part 7 – Property qualifying for and resulting in an allowable business investment loss

1 Name of small business corporation	Shares – enter 1 Debt – enter 2	2 Date of acquisition YYYY/MM/DD	3 Date of disposition YYYY/MM/DD	4 Proceeds of disposition	5 Ontario adjusted cost base	6 Outlays and expenses	7 Ontario loss (col. 4 less cols. 5 & 6)
1							

**Note:** Properties listed in Part 7 should not be included in any other Part of Schedule 6.

Totals

Net Loss

Before February 28, 2000

After February 27, 2000 and before October 18, 2000

After October 17, 2000

G

G1

G2

G3

# Ontario Summary of Dispositions of Capital Property

Schedule 6

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
CHATHAM-KENT HYDRO INC.	1800232	2005-12-31

## Determining capital gains and capital losses

Total of A to F (Do not include F if it is a loss)	27,779
Add: Amount (if any) of capital gain reserve opening balance from Schedule 13	+
Capital gain dividend received in the year	+
Subtotal	= 27,779
Deduct: Amount (if any) of capital gain reserve closing balance from Schedule 13	-
Gain or Loss (excluding Allowable Business Investment Losses)	= 27,779 Z

## Determining the inclusion rate

### Gains or losses realized before February 28, 2000

Total of A1 to G1	
Add: Capital gains dividend attributable to period before February 28, 2000	+
Capital gain reserve opening balance (only if taxation year commenced before February 28, 2000)	+
Subtotal	=
Deduct: Portion of capital gains reserve closing balance applicable to dispositions before February 28, 2000	-
Gains or Losses	= H

### Gains or losses realized after February 27, 2000 and before October 18, 2000

Total of A2 to G2	
Add: Capital gains dividend attributable to period after February 27, 2000 and before October 18, 2000	+
Capital gain reserve opening balance (only if taxation year commenced after February 27, 2000 and before October 18, 2000)	+
Subtotal	=
Deduct: Portion of capital gains reserve closing balance applicable to dispositions after February 27, 2000 and before October 18, 2000	-
Gains or Losses	= I

### Gains or losses realized after October 17, 2000

Total of A3 to G3	27,779
Add: Capital gains dividend attributable to period after October 17, 2000	+
Capital gain reserve opening balance (only if taxation year commenced after October 17, 2000)	+
Subtotal	= 27,779
Deduct: Portion of capital gains reserve closing balance applicable to dispositions after October 17, 2000	-
Gains or Losses	= 27,779 J

## Calculate Inclusion Rate

Gains or losses	Inclusion Rate	Net capital gain / capital loss
H	x 75%	= K
I	x 66 2/3%	= L
Subtotal M	x %	= AA
27,779 J	x 50%	= 13,890 N
Total 27,779 O	x 50.000000 %	= 13,890 P
Inclusion rate P ÷ O (expressed as a percentage)		= 50.000000 Q %

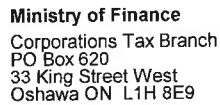
Note: (1) Mutual fund corporations may treat their capital gains and losses as if they were earned on an equal basis throughout the year for the purposes of determining net capital gains or losses attributable to a particular period within the year.

(2) If either lines H or I are positive and the other one is negative, enter the difference on the subtotal line M. Use the inclusion rate from which the larger amount originates and calculate the net gain or net loss based on that rate. If either line J or M are positive and the other is negative enter the difference on line O and use the inclusion rate where the higher amount originated.

Allowable business investment loss . . (G1+ G2+ G3) X Inclusion Rate	50.000000 Q %	= G4
		Transfer to 678 of the CT23

## Determining taxable capital gains

Gain or Loss (excluding Allowable Business Investment Losses)		27,779 Z
Deduct: Gain on donations (made to charities other than private foundations) of securities listed on a prescribed stock exchange divided by 2 (for donations made after February 18, 1997 and before the year 2002.)	x 50 %	-
Gain on donation of ecologically sensitive land after February 27, 2000	x 50 %	-
Gains or Loss		27,779 R
Include 100% of the losses in box 711 of the CT23		
Taxable capital gains	27,779 R x Inclusion Rate 50.000000 Q %	= 13,890 S
		Transfer to 603 of the CT23



Is the corporation electing under regulation 1101(5q)? 1 ☐ Yes 2 ☒ No

Enter in boxes            on the CT23.

Note 4. Ontario recapture should be included in net income after deducting the federal recapture and the Ontario terminal loss is deducted from net income after including the federal terminal loss.



Ministry of Finance  
Corporations Tax Branch  
PO Box 620  
33 King Street West  
Oshawa ON L1H 8E9

# Ontario Cumulative Eligible Capital Deduction Schedule 10

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
CHATHAM-KENT HYDRO INC.	1800232	2005-12-31

- For use by a corporation that has eligible capital property.
- A separate cumulative eligible capital account must be kept for each business.

## Part 1 – Calculation of current year deduction and carry-forward

Ontario Cumulative eligible capital – balance at end of preceding taxation year (if negative, enter zero) ..... 1,107,021 **A**

**Add:** Cost of eligible capital property acquired during the taxation year ..... + **B**

Amount transferred on amalgamation or wind-up of subsidiary ..... + **C**

Other adjustments ..... + **D**

**Total of B + C + D** ..... = ..... x 3 / 4 = ..... **E**

**Subtotal A + E** ..... = ..... 1,107,021 **F**

**Deduct:** Ontario proceeds of sales (less outlays and expenses not otherwise deductible) from the disposition of all eligible capital property during the taxation year ..... + **G**

The gross amount of a reduction in respect of a forgiven debt obligation as provided for in subsection 80(7) of the Income Tax Act (Canada) ..... + **H**

Other adjustments ..... + **I**

**Total of G + H + I** ..... = ..... x 3 / 4 = ..... **J**

**Ontario cumulative eligible capital balance F - J** ..... = ..... 1,107,021 **K**

*If K is negative, enter zero at line M and proceed to Part 2*

**Current year deduction** ..... 1,107,021 **K** x 7 % \* ..... = ..... 77,491 **L**

\* The maximum current year deduction is 7%. However, you can claim any amount up to the maximum.

Enter amount in box 651 of the CT23

Ontario cumulative eligible capital – closing balance **K - L** (if negative, enter zero) ..... = ..... 1,029,530 **M**

Note: Any amount up to the maximum deduction of 7% may be claimed. Taxation years starting after December 21, 2000, the deduction may not exceed the maximum amount prorated for the number of days in the taxation year divided by 365 or 366 days.

## Part 2 – Amount to be included in income arising from disposition

Only complete this part only if the amount at line K is negative

Amount from line K above show as a positive amount ..... **N**

Total cumulative eligible capital deductions from income for taxation years beginning after June 30, 1988 ..... **1**

Total of all amounts which reduced cumulative eligible capital in the current or prior years under subsection 80(7) of the ITA ..... **2**

Total of cumulative eligible capital deductions claimed for taxation years beginning before July 1, 1988 ..... **3**

Negative balances in the cumulative eligible capital account that were included in income for taxation years beginning before July 1, 1988 ..... **4**

Line 3 deduct line 4 ..... **5**

Total lines 1 + 2 + 5 ..... **6**

Line T from previous Ontario Schedule 10 for taxation years ending after February 27, 2000 ..... **7**

Deduct line 7 from line 6 ..... **O**

**N - O** (cannot be negative) ..... **P**

Amount on line 5 ..... x 1 / 2 ..... **Q**

**P - Q** ..... **R**

Amount on line R ..... x 2 / 3 ..... **S**

Lesser of line N or line O ..... **T**

**Amount to be included in income S + T** ..... **T**

Note: For taxation years ending after February 27, 2000 and before October 18, 2000 use 8/9 to calculate **S**





Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
CHATHAM-KENT HYDRO INC.	1800232	2005-12-31

For use by a corporation to provide a continuity of all reserves claimed which are allowed for tax purposes.

### Part 1 – Capital gains reserves

Description of property	Ontario balance at the beginning of the year \$	Transfer on amalgamation or wind-up of subsidiary \$	Add	Deduct	Ontario balance at the end of the year \$
1					
<b>Totals</b>	<b>A</b>	<b>B</b>			<b>C</b>

The total capital gains reserve at the beginning of the taxation year **A** plus the total capital gains reserve transfer on amalgamation or wind-up of subsidiary **B**, should be entered on Schedule 6; and the total capital gains reserve at the end of the taxation year **C**, should also be entered on Schedule 6.

### Part 2 – Other reserves

Description	Ontario balance at the beginning of the year \$	Transfer on amalgamation or wind-up of subsidiary \$	Add	Deduct	Ontario balance at the end of the year \$
Reserve for doubtful debts	134,967			33,786	101,181
Reserve for undelivered goods and services not rendered			43,870		43,870
Reserve for prepaid rent					
Reserve for December 31, 1995 income					
Reserve for refundable containers					
Reserve for unpaid amounts					
Other tax reserves					
<b>Totals</b>	<b>D</b> 134,967	<b>E</b>	43,870	33,786	<b>F</b> 145,051

The amount from **D** plus the amount from **E** should be entered in **607** of the CT23.

The amount from **F** should be entered in **654** of the CT23.

### Part 3 – Continuity of non-deductible reserves

Reserve	Ontario opening balance	Transfers	Ontario additions	Ontario deductions	Other adjustments	Ontario closing balance
EMPLOYEE FUTURE BENEFITS	672,678		50,857			723,535
REVENUE PAYABLE	294,850		83,650	294,850		83,650
PROV TRANS. & RSVA COSTS	846,579		507,578	846,579		507,578
See schedule	39,000		969,368	9,000		999,368
Reserves from Part 2	134,967			33,786		101,181
<b>Totals</b>	<b>1,988,074</b>		<b>1,611,453</b>	<b>1,184,215</b>		<b>2,415,312</b>

Enter in box **653** of the CT23

Enter in box **606** of the CT23

# Ontario Continuity of Reserves Schedule 13

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
CHATHAM-KENT HYDRO INC.	1800232	2005-12-31

## Part 3 – Continuity of non-deductible reserves

Reserve	Ontario opening balance	Transfers	Ontario additions	Ontario deductions	Other adjustments	Ontario closing balance
Asset Retirement Reserve	39,000			9,000		30,000
Regulatory Asset Recoveries			969,368			969,368
<b>Totals</b>	39,000		969,368	9,000		999,368



Ministry of Finance  
Corporations Tax Branch  
PO Box 620  
33 King Street West  
Oshawa ON L1H 8E9

2005

# Capital Tax Election of Associated Group Agreement for Allocation of Taxable Capital Deduction (TCD)

## CT23 SCHEDULE 591

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
CHATHAM-KENT HYDRO INC.	1800232	2005-12-31

The following associated group of corporations includes all the corporations in this associated group (excluding financial institutions and corporations exempt from capital tax) having a permanent establishment in Canada and are hereby making an election under subsection 69(2.1) of the *Corporation Tax Act* to allocate the tax effect from the group's taxable capital deduction (TCD) as calculated in section B on page 10 of the CT23 for all taxation years which end in the 2005 calendar year, based on each corporation's total assets and Ontario allocation factor from each corporation's last taxation year ending in the 2004 calendar year.

**Applies to taxation years ending in the 2005 calendar year.**

### Tax Effect (TE) of Taxable Capital Deduction

TCD From CT23, Page 10, Section B 503 7,500,000 X 0.3 % = TE 22,500

Corporation having a permanent establishment in Canada	Last taxation year ending in 2004 calendar	Ontario Allocation A	Total Assets T	Net Deduction A x [TE x (T+X)] ND	Allocation of Net Deduction AND
Corporation Tax Account Number (if applicable)	YEAR MONTH DAY				995
1800232	2004-12-31	100.0000	69,193,905	22,500	19,500
Corporation Name					
CHATHAM-KENT HYDRO INC.					
Corporation Tax Account Number (if applicable)	YEAR MONTH DAY				995
1800231	2004-12-31				
Corporation Name					
CHATHAM-KENT ENERGY INC.					
Corporation Tax Account Number (if applicable)	YEAR MONTH DAY				995
1800233	2004-12-31				3,000
Corporation Name					
CHATHAM-KENT UTILITY SERVICES INC.					
Corporation Tax Account Number (if applicable)	YEAR MONTH DAY				995
	2004-12-31				
Corporation Name					
THE CORPORATION OF THE MUNICIPALITY OF CHATHAM-KENT					
Corporation Tax Account Number (if applicable)	YEAR MONTH DAY				995
1800268	2004-12-31				
Corporation Name					
MIDDLESEX POWER DISTRIBUTION CORPORATION					
Corporation Tax Account Number (if applicable)	YEAR MONTH DAY				995
Corporation Name					
Corporation Tax Account Number (if applicable)	YEAR MONTH DAY				995
Corporation Name					

If insufficient space, attach list.

**Total Assets** of Associated Group having permanent establishments in Canada X 69,193,905 959

**Total Net Deductions** of Associated Group having permanent establishments in Canada ... TND 22,500 994

**Allocated Net Deductions** of Associated Group having permanent establishments in Canada ..... TAND 22,500

# Corporate Taxpayer Summary

## Summary of federal information

Taxation Year: 2005-01-01 to 2005-12-31Jurisdiction: OntarioCorporation is associated YCorporation is related Y

Balance due/refund (–)

Net income 2,748,089Taxable income 2,348,089Active business income 2,734,199Dividends paid 4,800,000

### Credits against part I tax

Small bus deduction                       
 M&P deduction                       
 Foreign tax credit                       
 Political contributions                       
 Investment tax credits                       
 Abatement/Other                     234,809

### Federal taxes

Part I                     494,997  
 Surtax                     26,299  
 Part I.3                     21,030  
 Part IV                       
 Part I & Surtax                     521,296  
 Other                     

### Refunds/credits

ITC refund                       
 Dividends refund                     3,704  
 Instalments                     538,622  
 Surtax credit                     26,299  
 Other                     

## Summary of federal carryforward/carryback information

### Carryback amounts

Investment tax credits                       
 Non-capital loss                       
 Capital loss                       
 Farm loss                       
 Restricted farm loss                       
 Surtax credit                       
 Part I tax credit (Schedule 42)                     

### Carryforward balances

RDTOH                     3,704  
 Donations                       
 Investment tax credits                       
 Non-capital losses                       
 Capital/L.P.P. losses                       
 Farm losses                       
 Restricted farm losses                       
 Foreign business tax credit                       
 Unused surtax credit                       
 Capital dividend amount                     38,367  
 Part I tax credit (Schedule 42)                     

## Summary of provincial information – provincial income tax payable

Province	% Allocation	Taxable income	Tax payable before deduction	Deductions/credits	Net tax payable
Newfoundland and Labrador					
Prince Edward Island					
Nova Scotia					
New Brunswick					
Manitoba					
Saskatchewan					
British Columbia					
Yukon Territory					
Northwest Territories					
Nunavut					
<b>Totals per Federal T2 and Schedule 5</b>					
Alberta (AT1)					
Ontario (CT23)	100.00	2,348,089	328,732		328,732
Québec (CO-17)					

**Summary of taxes payable to provinces and provincial carryforward amounts**

Province	Taxable capital	Capital tax payable*	Income tax payable	Total tax payable	Balance due/ refund (-)
N.C. (General) . . . .			-		
B.C. (Special) . . . .			-		
Sask. (SCT-1) . . . .			-		
Manitoba (MCT-1) . .			-		
Alberta (AT1) . . . .	-	-			
Schedule 361 . . . .			-		-
Schedule 342 . . . .			-		-
Ontario (CT23) . . . .	50,489,867	131,970	328,732	460,702	-249,952
Québec (CO-17) . . .					

\* For Québec, this includes compensation tax and special taxes

**Provincial carryforwards:**

	Ontario	Québec	Alberta
Non-capital losses . . . . .			
Net capital/L.P.P losses . . . . .			
Farm losses . . . . .			
Restricted farm losses . . . . .			
Donations . . . . .			

# Ontario Consent Form

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
CHATHAM-KENT HYDRO INC.	1800232	2005-12-31

This form authorizes the Ontario Ministry of Finance to release confidential client information to a designated third-party representative in matters pertaining to applicable legislation.

- Complete Parts 1, 2, and 5 to name a representative.
- Complete Parts 3, 4 and 5 to cancel consent for an existing representative.
- Complete all parts if you want to both name a new representative and cancel an existing representative.

## Part 1 – Consent for the release of information to a representative

Client's name: CHATHAM-KENT HYDRO INC.

Ontario Corporations Tax Account Number: 1800232

Client's address 1: 320 QUEEN STREET

Client's address 2: P.O. BOX 70

City: CHATHAM

Province, territory, or state: ON

Country (other than Canada):

Postal code: N7M 5K2

Zip Code or Foreign postal code:

I consent to the release of confidential information about my Corporation tax return by the Ontario Ministry of Finance to the representative named below.

Representative's name: Deloitte & Touche LLP

(If a firm, enter the name of the firm. If an individual, enter the first and last name of the individual.)

If you named a firm as your representative, and you want to specify a particular individual of that firm, enter that individual's first and last name:

Address 1: 4210 King Steet East

Address 2:

City: Kitchener

Province, territory, or state: ON

Country (other than Canada):

Postal code: N2P 2G5

Zip Code or Foreign postal code:

(519) 650-7600      (519) 650-7601

Representative's telephone number      Extension      Representative's fax number

## Part 2 – Details of consent

I request that this consent apply to all years. ☒ OR

I request that this consent apply only to the following years:

1. All year-ends up to: Year Month Day

2. All year-ends beginning in: Year Month Day and all years after that.

3. The following year-ends only: Year Month Day Year Month Day

Year Month Day Year Month Day

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
CHATHAM-KENT HYDRO INC.	1800232	2005-12-31

### Part 3 – Cancellation of the consent for the release of information to a representative

Client's name: \_\_\_\_\_

I cancel all previous consent for all representatives. ☐ OR

I cancel my consent to the release of confidential information about my Corporation tax return by the Ontario Ministry of Finance to the representative named below.

Representative's name: \_\_\_\_\_

(If a firm, enter the name of the firm. If an individual, enter the first and last name of the individual.)

If you named a firm as your representative, and you want to specify a particular individual of that firm, enter that individual's first and last name: \_\_\_\_\_

Address 1: \_\_\_\_\_

Address 2: \_\_\_\_\_

City: \_\_\_\_\_

Province, territory, or state: \_\_\_\_\_

Country (other than Canada): \_\_\_\_\_

Postal code: \_\_\_\_\_

Zip Code or Foreign postal code: \_\_\_\_\_

Representative's telephone number \_\_\_\_\_ Extension \_\_\_\_\_ Representative's fax number \_\_\_\_\_

### Part 4 – Details of cancellation of consent

I request that this cancellation of consent apply to all years. ☐ OR

I request that this cancellation of consent apply only to the following years:

- All year-ends up to: \_\_\_\_\_  
Year Month Day  
All year-ends beginning in: \_\_\_\_\_ and all years after that.  
Year Month Day
- The following year-ends only: \_\_\_\_\_  
Year Month Day Year Month Day  
Year Month Day Year Month Day

### Part 5 – Signature

Your name Dave Kenney Title President

This form must be signed by an owner, partner, director, trustee, or officer.

Sign here ► \_\_\_\_\_ Date 2006-06-29  
Year Month Day

**WE WILL NOT PROCESS THIS FORM IF IT IS NOT SIGNED**

Canada Customs  
and Revenue AgencyAgence des douanes  
et du revenu du Canada**T2 CORPORATION INCOME TAX RETURN****200**

This form serves as a federal, provincial, and territorial corporation income tax return, unless the corporation is located in Quebec, Ontario, or Alberta. If the corporation is located in one of these provinces, you have to file a separate provincial corporate return.

Parts, sections, subsections, and paragraphs mentioned on this return refer to the *Income Tax Act*. This return may contain changes that had not yet become law at the time of printing. If you need more information about items on the return, see the *T2 Corporation - Income Tax Guide* (T4012).

Send one completed copy of this return, including schedules and the *General Index of Financial Information* (GIFI), to your tax services office or tax centre. You have to file the return within six months after the end of the corporation's taxation year. For more information on when and how to file T2 returns, refer to the Guide under the heading "Before you start."

**055 Do not use this area****Identification****Business Number (BN)** 001 89429 0014 RC0001**Corporation's name**

002 CHATHAM-KENT HYDRO INC.

Has the corporation changed its name since the last time we were notified? 003 1 Yes ☐ 2 No ☒If Yes, do you have a copy of the articles of amendment? 004 1 Yes ☐ 2 No ☐**Address of head office**Has the address changed since the last time we were notified? 010 1 Yes ☐ 2 No ☒

011 320 QUEEN STREET

012 P.O. BOX 70

City Province, territory, or state

015 CHATHAM

016 ON

Country (other than Canada) Postal code/ZIP code

017 018 N7M 5K2

**Mailing address (if different from head office address)**Has the address changed since the last time we were notified? 020 1 Yes ☐ 2 No ☒

021 c/o

022

023

City Province, territory, or state

025 CHATHAM

026 ON

Country (other than Canada) Postal code/ZIP code

027 028 N7M 5K2

**Location of books and records**Has the location of books and records changed since the last time we were notified? 030 1 Yes ☐ 2 No ☒

031 320 QUEEN STREET

032 P.O. BOX 70

City Province, territory, or state

035 CHATHAM

036 ON

Country (other than Canada) Postal code/ZIP code

037 038 N7M 5K2

**040 Type of corporation at the end of the taxation year**

- 1 ☒ Canadian-controlled private corporation (CCPC) 4 ☐ Corporation controlled by a public corporation
- 2 ☐ Other private corporation 5 ☐ Other corporation (specify, below)
- 3 ☐ Public corporation

If the type of corporation changed during the taxation year, provide the effective date of the change 043

YYYY MM DD

**To which taxation year does this return apply?**

Taxation year start

060 2005-01-01

YYYY MM DD

Taxation year end

061 2005-12-31

YYYY MM DD

Has there been an acquisition of control to which subsection 249(4) applies since the previous taxation year? 063 1 Yes ☐ 2 No ☒

If Yes, provide the date control was acquired 065

YYYY MM DD

**Is the corporation a professional corporation that is a member of a partnership?** 067 1 Yes ☐ 2 No ☒

**Is this the first year of filing after:**Incorporation? 070 1 Yes ☐ 2 No ☒Amalgamation? 071 1 Yes ☐ 2 No ☒

If Yes, complete lines 030 to 038 and attach Schedule 24.

**Has there been a windup of a subsidiary under section 88 during the current taxation year?** 072 1 Yes ☐ 2 No ☒

If Yes, complete and attach Schedule 24.

**Is this the final taxation year before amalgamation?** 076 1 Yes ☐ 2 No ☒

**Is this the final return up to dissolution?** 078 1 Yes ☐ 2 No ☒

**Is the corporation a resident of Canada?**

080 1 Yes ☒ 2 No ☐ If No, give the country of residence on line 081 and complete and attach Schedule 97.

081

**Is the non-resident corporation claiming an exemption under an income tax treaty?** 082 1 Yes ☐ 2 No ☒

If Yes, complete and attach Schedule 91.

**If the corporation is exempt from tax under section 149, tick one of the following boxes:**

- 085 1 ☐ Exempt under paragraph 149(1)(e) or (l)  
2 ☐ Exempt under paragraph 149(1)(i)  
3 ☐ Exempt under paragraph 149(1)(t)  
4 ☐ Exempt under other paragraphs of section 149

Do not use this area

091

092

093

094

095

096



**Attachments****Financial statement information:** Use GIFI schedules 100, 125, and 141.**Schedules** – Answer the following questions. For each Yes response, attach to the T2 return the schedule that applies.

	Yes	Schedule
Is the corporation related to any other corporations?	<input checked="" type="checkbox"/>	9
Does the corporation have any non-resident shareholders?	<input type="checkbox"/>	19
Is the corporation an associated Canadian-controlled private corporation?	<input checked="" type="checkbox"/>	23
Is the corporation an associated Canadian-controlled private corporation that is claiming the expenditure limit?	<input type="checkbox"/>	49
Has the corporation had any transactions, including section 85 transfers, with its shareholders, officers, or employees, other than transactions in the ordinary course of business? Exclude non-arm's length transactions with non-residents	<input type="checkbox"/>	11
If you answered Yes to the above question, and the transaction was between corporations not dealing at arm's length, were all or substantially all of the assets of the transferor disposed of to the transferee?	<input type="checkbox"/>	44
Has the corporation paid any royalties, management fees, or other similar payments to residents of Canada?	<input type="checkbox"/>	14
Is the corporation claiming a deduction for payments to a type of employee benefit plan?	<input type="checkbox"/>	15
Is the corporation claiming a loss or deduction from a tax shelter acquired after August 31, 1989?	<input type="checkbox"/>	T5004
Is the corporation a member of a partnership for which a partnership identification number has been assigned?	<input type="checkbox"/>	T5013
Did the corporation, a foreign affiliate controlled by the corporation, or any other corporation or trust that did not deal at arm's length with the corporation have a beneficial interest in a non-resident discretionary trust?	<input type="checkbox"/>	22
Did the corporation have any foreign affiliates during the year?	<input type="checkbox"/>	25
Has the corporation made any payments to non-residents of Canada under subsections 202(1) and/or 105(1) of the federal <i>Income Tax Regulations</i> ?	<input type="checkbox"/>	29
Has the corporation had any non-arm's length transactions with a non-resident?	<input type="checkbox"/>	T106
Has the corporation made payments to, or received amounts from, a retirement compensation plan arrangement during the year?	<input type="checkbox"/>	
For private corporations: Does the corporation have any shareholders who own 10% or more of the corporation's common and/or preferred shares?	<input checked="" type="checkbox"/>	50
Is the net income/loss shown on the financial statements different from the net income/loss for income tax purposes?	<input checked="" type="checkbox"/>	1
Has the corporation made any charitable donations; gifts to Canada, a province, or a territory; or gifts of cultural or ecological property?	<input checked="" type="checkbox"/>	2
Has the corporation received any dividends or paid any taxable dividends for purposes of the dividend refund?	<input checked="" type="checkbox"/>	3
Is the corporation claiming any type of losses?	<input type="checkbox"/>	4
Is the corporation claiming a provincial or territorial tax credit or does it have a permanent establishment in more than one jurisdiction?	<input type="checkbox"/>	5
Has the corporation realized any capital gains or incurred any capital losses during the taxation year?	<input checked="" type="checkbox"/>	6
Is the corporation claiming the small business deduction and reporting income from: a) property (other than dividends deductible on line 320 of the T2 return), b) a partnership, c) a foreign business, or d) a personal services business; or ii) is the corporation claiming the refundable portion of Part I tax?	<input checked="" type="checkbox"/>	7
Does the corporation have any property that is eligible for capital cost allowance?	<input checked="" type="checkbox"/>	8
Does the corporation have any property that is eligible capital property?	<input checked="" type="checkbox"/>	10
Does the corporation have any resource-related deductions?	<input type="checkbox"/>	12
Is the corporation claiming reserves of any kind?	<input checked="" type="checkbox"/>	13
Is the corporation claiming a patronage dividend deduction?	<input type="checkbox"/>	16
Is the corporation a credit union claiming a deduction for allocations in proportion to borrowing or an additional deduction?	<input type="checkbox"/>	17
Is the corporation an investment corporation or a mutual fund corporation?	<input type="checkbox"/>	18
Was the corporation carrying on business in Canada as a non-resident corporation?	<input type="checkbox"/>	20
Is the corporation claiming any federal or provincial foreign tax credits, or any federal or provincial logging tax credits?	<input type="checkbox"/>	21
Is the corporation a non-resident-owned investment corporation claiming an allowable refund?	<input type="checkbox"/>	26 *
Does the corporation have any Canadian manufacturing and processing profits?	<input type="checkbox"/>	27
Is the corporation claiming an investment tax credit?	<input type="checkbox"/>	31
Is the corporation claiming any scientific research and experimental development (SR&ED) expenditures?	<input type="checkbox"/>	T661
Is the corporation subject to gross Part I.3 tax?	<input checked="" type="checkbox"/>	33/34/35
Is the corporation a member of a related group with one or more members subject to gross Part I.3 tax?	<input checked="" type="checkbox"/>	36
Is the corporation claiming a surtax credit?	<input type="checkbox"/>	37
Is the corporation subject to gross Part VI tax on capital of financial institutions?	<input type="checkbox"/>	38
Is the corporation claiming a Part I tax credit?	<input type="checkbox"/>	42
Is the corporation subject to Part IV.1 tax on dividends received on taxable preferred shares or Part VI.1 tax on dividends paid?	<input type="checkbox"/>	43
Is the corporation agreeing to a transfer of the liability for Part VI.1 tax?	<input type="checkbox"/>	45
Is the corporation subject to Part II - Tobacco Manufacturers' surtax?	<input type="checkbox"/>	46
For financial institutions: Is the corporation a member of a related group of financial institutions with one or more members subject to gross Part VI tax?	<input type="checkbox"/>	39
Is the corporation claiming a Canadian film or video production tax credit refund?	<input type="checkbox"/>	T1131
Is the corporation claiming a film or video production services tax credit refund?	<input type="checkbox"/>	T1177
Is the corporation subject to Part XIII.1 tax?	<input type="checkbox"/>	92 *

\* We do not print this schedule.

**Attachments – continued from page 2**

	Yes	Schedule
Did the corporation have any foreign affiliates that are not controlled foreign affiliates?	<input type="checkbox"/> 256	T1134-A
Did the corporation have any controlled foreign affiliates?	<input type="checkbox"/> 258	T1134-B
Did the corporation own specified foreign property in the year with a cost amount over \$100,000?	<input type="checkbox"/> 259	T1135
Did the corporation transfer or loan property to a non-resident trust?	<input type="checkbox"/> 260	T1141
Did the corporation receive a distribution from or was it indebted to a non-resident trust in the year?	<input type="checkbox"/> 261	T1142
Has the corporation entered into an agreement to allocate assistance for SR&ED carried out in Canada?	<input type="checkbox"/> 262	T1145
Has the corporation entered into an agreement to transfer qualified expenditures incurred in respect of SR&ED contracts?	<input type="checkbox"/> 263	T1146
Has the corporation entered into an agreement with other associated corporations for salary or wages of specified employees for SR&ED?	<input type="checkbox"/> 264	T1174

**Additional information**

Is the corporation inactive?	<input type="checkbox"/> 280	1 Yes	<input type="checkbox"/> 2 No	<input checked="" type="checkbox"/> X
Has the major business activity changed since the last return was filed? (enter Yes for first-time filers)	<input type="checkbox"/> 281	1 Yes	<input type="checkbox"/> 2 No	<input checked="" type="checkbox"/> X

What is the corporation's major business activity? **282**  
(Only complete if Yes was entered at line 281.)

If the major business activity involves the resale of goods, show whether it is wholesale or retail **283** 1 Wholesale ☐ 2 Retail ☐

Specify the principal product(s) mined, manufactured, sold, constructed, or services provided, giving the approximate percentage of the total revenue that each product or service represents.

<b>284</b>	ELECTRICAL DISTRIB.	<b>285</b>	100.000 %
<b>286</b>		<b>287</b>	%
<b>288</b>		<b>289</b>	%

Did the corporation immigrate to Canada during the taxation year?	<input type="checkbox"/> 291	1 Yes	<input type="checkbox"/> 2 No	<input checked="" type="checkbox"/> X
Did the corporation emigrate from Canada during the taxation year?	<input type="checkbox"/> 292	1 Yes	<input type="checkbox"/> 2 No	<input checked="" type="checkbox"/> X

**Taxable income**

Net income or (loss) for income tax purposes from Schedule 1, financial statements, or GIFL. **300** 2,748,089 A

**Deduct:**

Charitable donations from Schedule 2	<b>311</b>	400,000
Gifts to Canada, a province, or a territory from Schedule 2	<b>312</b>	
Cultural gifts from Schedule 2	<b>313</b>	
Ecological gifts from Schedule 2	<b>314</b>	
Taxable dividends deductible under section 112 or 113, or subsection 138(6) from Schedule 3	<b>320</b>	
Part VI.1 tax deduction from Schedule 43 *	<b>325</b>	
Non-capital losses of preceding taxation years from Schedule 4	<b>331</b>	
Net capital losses of preceding taxation years from Schedule 4	<b>332</b>	
Restricted farm losses of preceding taxation years from Schedule 4	<b>333</b>	
Farm losses of preceding taxation years from Schedule 4	<b>334</b>	
Limited partnership losses of preceding taxation years from Schedule 4	<b>335</b>	
Taxable capital gains or taxable dividends allocated from a central credit union	<b>340</b>	
Prospector's and grubstaker's shares	<b>350</b>	

Subtotal 400,000 ▶ 400,000 B

Subtotal (amount A minus amount B) (if negative, enter "0") 2,348,089 C

**Add:** Section 110.5 additions and/or subparagraph 115(1)(a)(vii) additions **355** D

**Taxable income** (amount C plus amount D) **360** 2,348,089

Income exempt under paragraph 149(1)(t) **370**

**Taxable income** for a corporation with exempt income under paragraph 149(1)(t) (line 360 minus line 370) 2,348,089 Z

This amount is equal to 3 times the Part VI.1 tax payable at line 724 on page 8.

**Small business deduction****Canadian-controlled private corporations (CCPCs) throughout the taxation year**

Income from active business carried on in Canada from Schedule 7	400	2,734,199	A
Taxable income from line 360 on page 3, <b>minus</b> 10/3 of the amount on line 632* on page 7, <b>minus</b> 3 times the amount on 636** on page 7, and <b>minus</b> any amount that, because of federal law, is exempt from Part I tax	405	2,348,089	B

**Calculation of the business limit:**

For all CCPCs, calculate the amount at line 4 below.

225,000	x	Number of days in the taxation year in 2003	=	1
		Number of days in the taxation year	365	
250,000	x	Number of days in the taxation year in 2004	=	2
		Number of days in the taxation year	365	
300,000	x	Number of days in the taxation year after 2004	365 =	300,000 3
		Number of days in the taxation year	365	
Add amounts at lines 1, 2, and 3				300,000 4

Business limit (see notes 1 and 2 below) 410 300,000 C

- Notes:**
- For CCPCs that are not associated, enter the amount from line 4 at line 410. However, if the corporation's taxation year is less than 51 weeks, prorate the amount from line 4 by the number of days in the taxation year divided by 365, and enter the result on line 410.
  - For associated CCPCs, use Schedule 23 to calculate the amount to be entered at line 410.

**Business limit reduction:**

Amount C	300,000	x	415 ***	113,142	D	=	3,017,120	E
								11,250

Reduced business limit (amount C **minus** amount E) (if negative, enter "0") 425 F

**Small business deduction** – 16.00 % of whichever amount is the least: A, B, C, or F 430 G  
(enter amount G on line 9 of page 7)

\* Calculate the amount of foreign non-business income tax credit deductible on line 632 without reference to the refundable tax on the CCPC's investment income (line 604) and without reference to the corporate tax reductions under section 123.4.

\*\* Calculate the amount of foreign business income tax credit deductible at line 636 without reference to the corporate tax reductions under section 123.4.

**\*\*\* Large corporation tax**

- The large corporation tax to be entered at line 415 is the gross Part I.3 tax, which is the amount before deducting the surtax credits, increased to reflect a full-year tax liability if the taxation year is less than 51 weeks. For the purpose of the business limit reduction, the gross Part I.3 tax is equal to 0.225% x (taxable capital employed in Canada **minus** \$10,000,000).
- If the corporation is not associated with any corporations in both the current and the preceding taxation years, enter the corporation's gross Part I.3 tax for its **preceding** taxation year.
- If the corporation is not associated with any corporations in the current taxation year, but was associated in the preceding taxation year, enter the corporation's gross Part I.3 tax for its **current** taxation year.
- For corporations associated in the current taxation year, see Schedule 23 for the special rules that apply.

**Accelerated tax reduction****Canadian-controlled private corporations throughout the taxation year that claimed the small business deduction**

Reduced business limit (amount from line 425)	x	300,000	=	A
Net active business income (amount from line 400) *		line 4 above		2,734,199 B

Taxable income from line 360 on page 3 **minus** 3 times the amount at line 636\*\* on page 7, and **minus** any amount that, because of federal law, is exempt from Part I Tax 2,348,089 C

**Deduct:**

Aggregate investment income (amount from line 440 of page 6)	13,890	D
Amount C <b>minus</b> amount D (if negative, enter "0")	2,334,199	E

Amount A, B, or E above, whichever is less F

Amount Z from Part 9 of Schedule 27 x 100 / 7 = G

Amount QQ from Part 13 of Schedule 27 H

Taxable resource income from line 435 above I

Amount used to calculate the credit union deduction (amount E in Part 3 of Schedule 17) J

Amount on line 400, 405, 410, or 425 of the small business deduction, whichever is less K

Total of amounts G, H, I, J, and K L

Amount F **minus** amount L (if negative, enter "0") M**Accelerated tax reduction** – 7.00 % of amount M (enter amount N on line 637 of page 7) N

If the amount at line 450 of Schedule 7 is positive, members of partnerships need to use Schedule 70 to calculate net active business income.

\*\* Calculate the amount of foreign business income tax credit deductible at line 636 without reference to the corporate tax reductions under section 123.4.

**Resource deduction**

Taxable resource income [as defined in subsection 125.11(1)]				<b>435</b>	A
Amount A	x	Number of days in the taxation year in 2004	x 2 % =		B
		Number of days in the taxation year	365		
Amount A	x	Number of days in the taxation year in 2005	365 x 3 % =		C
		Number of days in the taxation year	365		
Amount A	x	Number of days in the taxation year in 2006	x 5 % =		D
		Number of days in the taxation year	365		
Amount A	x	Number of days in the taxation year after 2006	x 7 % =		E
		Number of days in the taxation year	365		
<b>Resource deduction</b> – total of amounts B, C, D, and E (enter amount F on line 10 of page 7)				<b>438</b>	F

**General tax reduction for Canadian-controlled private corporations****Canadian-controlled private corporations throughout the taxation year**

Taxable income from line 360 on page 3				2,348,089	A
Amount Z from Part 9 of Schedule 27	x	100 / 7 =			B
Amount QQ from Part 13 of Schedule 27					C
Taxable resource income from line 435 above					D
Amount used to calculate the credit union deduction (amount E in Part 3 of Schedule 17)					E
Amount on line 400, 405, 410, or 425 on page 4, whichever is the least					F
Aggregate investment income from line 440 of page 6			13,890		G
Amount used to calculate the accelerated tax reduction (amount M of page 4)					H
Total of amounts B, C, D, E, F, G, and H			13,890	13,890	I
Amount A <b>minus</b> amount I (if negative, enter "0")				2,334,199	J
Amount J	2,334,199 x	Number of days in the taxation year after 2003	365 x 7 % =	163,394	K
		Number of days in the taxation year	365		
<b>General tax reduction for Canadian-controlled private corporations</b> – amount K (enter amount L on line 638 of page 7)				163,394	L

**General tax reduction****Corporations other than a Canadian-controlled private corporation, an investment corporation, a mortgage investment corporation, or a mutual fund corporation**

Taxable income from line 360 on page 3					M
Amount Z from Part 9 of Schedule 27	x	100 / 7 =			N
Amount QQ from Part 13 of Schedule 27					O
Taxable resource income from line 435 above					P
Amount used to calculate the credit union deduction (amount E in Part 3 of Schedule 17)					Q
Total of amounts N, O, P, and Q					R
Amount M <b>minus</b> amount R (if negative, enter "0")					S
Amount S	x	Number of days in the taxation year after 2003	365 x 7 % =		T
		Number of days in the taxation year	365		
<b>General tax reduction</b> – amount T (enter amount U on line 639 of page 7)					U

**Refundable portion of Part I tax****Canadian-controlled private corporations throughout the taxation year**

Aggregate investment income ..... **440** 13,890 x 26 2 / 3 % = ..... 3,704 A  
(amount P from Part 1 of Schedule 7)

Foreign non-business income tax credit from line 632 on page 7 .....

**Deduct:**

Foreign investment income ..... **445** x 9 1 / 3 % = ..... B  
(amount O from Part 1 of Schedule 7) (if negative, enter "0") ▶

Amount A **minus** amount B (if negative, enter "0") ..... 3,704 C

Taxable income from line 360 on page 3 ..... 2,348,089

**Deduct:**

Amount on line 400, 405, 410, or 425 on page 4,  
whichever is the least .....

Foreign non-business  
income tax credit from  
line 632 of page 7 ..... x 25 / 9 = .....

Foreign business income  
tax credit from line 636  
of page 7 ..... x 3 = ..... ▶

2,348,089

x 26 2 / 3 % = ..... 626,157 D

Part I tax payable minus investment tax credit refund (line 700 **minus** line 780 of page 8) ..... 521,296

**Deduct:** Corporate surtax from line 600 of page 7 ..... 26,299

Net amount ..... 494,997 ▶ ..... 494,997 E

**Refundable portion of Part I tax** – Amount C, D, or E, whichever is the least ..... **450** ..... 3,704 F

**Refundable dividend tax on hand**

Refundable dividend tax on hand at the end of the preceding taxation year ..... **460**

**Deduct:** Dividend refund for the previous taxation year ..... **465** ..... ▶ ..... G

**Add the total of:**

Refundable portion of Part I tax from line 450 above ..... 3,704

Total Part IV tax payable from line 360 of Schedule 3 .....

Net refundable dividend tax on hand transferred from a predecessor  
corporation on amalgamation, or from a wound-up subsidiary corporation ... **480**

3,704 ▶

3,704 H

**Refundable dividend tax on hand at the end of the taxation year** – Amount G **plus** amount H ..... **485** ..... 3,704

**Dividend refund****Private and subject corporations at the time taxable dividends were paid in the taxation year**

Taxable dividends paid in the taxation year from line 460 of Schedule 3 ..... 4,800,000 x 1 / 3 ..... 1,600,000 I

Refundable dividend tax on hand at the end of the taxation year from line 485 above ..... 3,704 J

**Dividend refund** – Amount I or J, whichever is less (enter this amount on line 784 of page 8) ..... 3,704

**Part I tax****Base amount of Part I tax** — 38.00 % of taxable income (line 360 or amount Z, whichever applies) from page 3 ..... **550** 892,274 A**Corporate surtax calculation**

Base amount from line A above ..... 892,274 1

**Deduct:**

10 % of taxable income (line 360 or amount Z, whichever applies) from page 3 ..... 234,809 2

Investment corporation deduction from line 620 below ..... 3

Federal logging tax credit from line 640 below ..... 4

Federal qualifying environmental trust tax credit from line 648 below ..... 5

For a mutual fund corporation or an investment corporation throughout the taxation year, enter amount a, b, or c below on line 6, whichever is the least:

28.00 % of taxable income from line 360 of page 3 ..... a

28.00 % of taxed capital gains ..... b 6

Part I tax otherwise payable ..... c

(line A **plus** lines C and D **minus** line F)

Total of lines 2 to 6 ..... 234,809 7

Net amount (line 1 **minus** line 7) ..... 657,465 8**Corporate surtax** — 4.00 % of the amount on line 8 ..... **600** 26,299 BRecapture of investment tax credit from line PPP in Part 21 of Schedule 31 ..... **602** C**Calculation for the refundable tax on the Canadian-controlled private corporation's (CCPC) investment income**  
(if it was a CCPC throughout the taxation year)

Aggregate investment income from line 440 on page 6 ..... 13,890 i

Taxable income from line 360 on page 3 ..... 2,348,089

**Deduct:**Amount on line 400, 405, 410, or 425 of page 4,  
whichever is the least ..... 2,348,089

Net amount ..... 2,348,089 ▶ 2,348,089 ii

**Refundable tax on CCPC's investment income** — 6 2 / 3 % of whichever is less: amount i or ii .... **604** 926 D

Subtotal (add lines A, B, C, and D) ..... 919,499 E

**Deduct:**

Small business deduction from line 430 of page 4 ..... 9

Federal tax abatement ..... **608** 234,809Manufacturing and processing profits deduction from amount BB  
or amount RR of Schedule 27 ..... **616**Investment corporation deduction ..... **620**(taxed capital gains **624** )Additional deduction — credit unions from Schedule 17 ..... **628**Federal foreign non-business income tax credit from Schedule 21 ..... **632**Federal foreign business income tax credit from Schedule 21 ..... **636**Accelerated tax reduction from amount N on page 4 ..... **637**

Resource deduction from line 438 on page 5 ..... 10

General tax reduction for CCPCs from amount R on page 5 ..... **638** 163,394General tax reduction from amount U on page 5 ..... **639**Federal logging tax credit from Schedule 21 ..... **640**Federal political contribution tax credit ..... **644**Federal political contributions **646**Federal qualifying environmental trust tax credit ..... **648**Investment tax credit from Schedule 31 ..... **652**

Subtotal ..... 398,203 ▶ 398,203 F

**Part I tax payable** — Line E **minus** line F (enter amount G on line 700 of page 8) ..... 521,296 G521,296  
2,348,089 = 22.16

**Summary of tax and credits****Federal tax**

Part I tax payable from page 7	700	521,296
Part I.3 tax payable from Schedule 33, 34, or 35	704	21,030
Part II surtax payable from Schedule 46	708	
Part IV tax payable from Schedule 3	712	
Part IV.1 tax payable from Schedule 43	716	
Part VI tax payable from Schedule 38	720	
Part VI.1 tax payable from Schedule 43	724	
Part XIII.1 tax payable from Schedule 92	727	
Part XIV tax payable from Schedule 20	728	
<b>Total federal tax</b>		<b>542,326</b>

**Add provincial or territorial tax:**

Provincial or territorial jurisdiction **750** Ontario  
 (if more than one jurisdiction, enter "multiple" and complete Schedule 5)  
 Net provincial or territorial tax payable (except Quebec, Ontario, and Alberta) **760**  
 Provincial tax on large corporations (New Brunswick and Nova Scotia) **765**

**Total tax payable** **770** **542,326** A

**Deduct other credits:**

Investment tax credit refund from Schedule 31 **780**  
 Dividend refund from page 6 **784** 3,704  
 Federal capital gains refund from Schedule 18 **788**  
 Federal qualifying environmental trust tax credit refund **792**  
 Canadian film or video production tax credit refund (Form T1131) **796**  
 Film or video production services tax credit refund (Form T1177) **797**  
 Tax withheld at source **800**  
 Total payments on which tax has been withheld **801**  
 Allowable refund for non-resident-owned investment corporations from Schedule 26 **804**  
 Provincial and territorial capital gains refund from Schedule 18 **808**  
 Provincial and territorial refundable tax credits from Schedule 5 **812**  
 Royalties deductible under Syncrude Remission Order **815**  
 Tax remitted under Syncrude Remission Order **816**  
 Tax instalments paid **840** 538,622

**Total credits** **890** 542,326 **542,326** B

Refund code **894** Overpayment

Balance (line A minus line B)

**Direct deposit request**

To have the corporation's refund deposited directly into the corporation's bank account at a financial institution in Canada, or to change banking information you already gave us, complete the information below:

☐ Start ☐ Change information **910**  
 Branch number **914** **918**  
 Institution number Account number

If the result is negative, you have an **overpayment**.  
 If the result is positive, you have a **balance unpaid**.  
 Enter the amount on whichever line applies.  
 Generally, we do not charge or refund a difference of \$2 or less.

Balance unpaid

Enclosed payment **898**

If the corporation is a Canadian-controlled private corporation throughout the taxation year, does it qualify for the one-month extension of the date the balance of tax is due?

**896** 1 Yes ☐ 2 No ☒

**Certification**

I, **950** Kenney

**951** Dave

**954** President

Last name

First name

Position, office, or rank

am an authorized signing officer of the corporation. I certify that I have examined this return, including accompanying schedules and statements, and that the information given on this return is, to the best of my knowledge, correct and complete. I further certify that the method of calculating income for this taxation year is consistent with that of the previous year except as specifically disclosed in a statement attached to this return.

**955** 2006-06-29

Date (yyyy/mm/dd)

Signature of the authorized signing officer of the corporation

**956** (519) 352-6300

Telephone number

Is the contact person the same as the authorized signing officer? If No, complete the information below

**957** 1 Yes ☐ 2 No ☒

**958** Jim Hogan

Name

**959** (519) 352-6300

Telephone number

**Language of correspondence – Langue de correspondance**

**990** Indicate the language in which you would like to receive correspondence.  
 Indiquer la langue de correspondance de votre choix.

1 English / Anglais ☒ 2 Français / French ☐



Canada Customs  
and Revenue AgencyAgence des douanes  
et du revenu du Canada**SCHEDULE 141****NOTES CHECKLIST**

Corporation's name	Business Number	Taxation year end Year Month Day
CHATHAM-KENT HYDRO INC.	89429 0014 RC0001	2005-12-31

- This schedule should be completed from the perspective of the person who prepared or reported on the **financial statements**. This person is referred to as the "accounting practitioner", in this schedule.
- For more information, see RC4088, *Guide to the General Index of Financial Information (GIFI) for Corporations* and T4012, *T2 Corporation – Income Tax Guide*.
- Attach a copy of this schedule, along with any Notes to the financial statements, to the GIFI.

**Part 1 – Accounting practitioner information**

Does the accounting practitioner have a professional designation?	<b>095</b>	1 Yes <input checked="" type="checkbox"/>	2 No <input type="checkbox"/>
Is the accounting practitioner connected* with the corporation?	<b>097</b>	1 Yes <input type="checkbox"/>	2 No <input checked="" type="checkbox"/>

\* A person connected with a corporation can be: (i) a shareholder of the corporation who owns more than 10% of the common shares; (ii) a director, an officer, or an employee of the corporation; or (iii) a person not dealing at arm's length with the corporation.

**Note**

If the accounting practitioner does not have a professional designation **or** is connected with the corporation, you do not have to complete Parts 2 and 3 of this schedule. However, you do have to complete Part 4.

**Part 2 – Type of involvement**

Choose the option that represents the highest level of involvement of the accounting practitioner:	<b>198</b>	
Completed an auditor's report	1	<input checked="" type="checkbox"/>
Completed a review engagement report	2	<input type="checkbox"/>
Conducted a compilation engagement	3	<input type="checkbox"/>

**Part 3 – Reservations**

If you selected option "1" or "2" under **Type of involvement** above, answer the following question:

Has the accounting practitioner expressed a reservation?	<b>099</b>	1 Yes <input type="checkbox"/>	2 No <input checked="" type="checkbox"/>
--	------------	--------------------------------	--

**Part 4 – Other information**

Were notes to the financial statements prepared?	<b>101</b>	1 Yes <input checked="" type="checkbox"/>	2 No <input type="checkbox"/>
If Yes, complete lines 102 to 107 below:			
Are any values presented at other than cost?	<b>102</b>	1 Yes <input type="checkbox"/>	2 No <input checked="" type="checkbox"/>
Has there been a change in accounting policies since the last return?	<b>103</b>	1 Yes <input type="checkbox"/>	2 No <input checked="" type="checkbox"/>
Are subsequent events mentioned in the notes?	<b>104</b>	1 Yes <input type="checkbox"/>	2 No <input checked="" type="checkbox"/>
Is re-evaluation of asset information mentioned in the notes?	<b>105</b>	1 Yes <input type="checkbox"/>	2 No <input checked="" type="checkbox"/>
Is contingent liability information mentioned in the notes?	<b>106</b>	1 Yes <input checked="" type="checkbox"/>	2 No <input type="checkbox"/>
Is information regarding commitments mentioned in the notes?	<b>107</b>	1 Yes <input checked="" type="checkbox"/>	2 No <input type="checkbox"/>
Does the corporation have investments in joint venture(s) or partnership(s)?	<b>108</b>	1 Yes <input type="checkbox"/>	2 No <input checked="" type="checkbox"/>
If Yes, complete line 109 below:			
Are you filing financial statements of the joint venture(s) or partnership(s)?	<b>109</b>	1 Yes <input type="checkbox"/>	2 No <input type="checkbox"/>



Canada Customs  
and Revenue AgencyAgence des douanes  
et du revenu du Canada**SCHEDULE 1****NET INCOME (LOSS) FOR INCOME TAX PURPOSES**

Corporation's name	Business Number	Taxation year end Year Month Day
CHATHAM-KENT HYDRO INC.	89429 0014 RC0001	2005-12-31

- The purpose of this schedule is to provide a reconciliation between the corporation's net income (loss) as reported on the financial statements and its net income (loss) for tax purposes.
- Please provide us with the applicable details in the identification area, and complete the applicable lines that contain a numbered black box. You should report amounts in accordance with the Generally Accepted Accounting Principles (GAAP).
- Sections, subsections, and paragraphs referred to on this schedule are from the *Income Tax Act*.
- For more information, see the *T2 Corporation Income Tax Guide*.

Net income (loss) after taxes and extraordinary items per financial statements ..... 1,750,594 A

**Add:**

Provision for income taxes – current	101	1,391,558	
Amortization of tangible assets	104	3,008,357	
Charitable donations from Schedule 2	112	400,000	
Taxable capital gains from Schedule 6	113	13,890	
Non-deductible meals and entertainment expenses	121	2,774	
Tax reserves deducted in prior year from Schedule 13	125	134,967	
Reserves from financial statements – balance at the end of the year	126	2,415,312	
Subtotal of additions		7,366,858	7,366,858

**Other additions:****Miscellaneous other additions:**

601 RSVA costs previously deducted	291	2,961,661	
Subtotal of other additions	199	2,961,661	2,961,661
<b>Total additions</b>	<b>500</b>	<b>10,328,519</b>	<b>10,328,519</b>

**Deduct:**

Gain on disposal of assets per financial statements	401	83,930	
Capital cost allowance from Schedule 8	403	2,579,456	
Terminal loss from Schedule 8	404	11,000	
Cumulative eligible capital deduction from Schedule 10	405	77,491	
Tax reserves claimed in current year from Schedule 13	413	145,051	
Reserves from financial statements – balance at the beginning of the year	414	1,988,074	
Subtotal of deductions		4,885,002	4,885,002

**Other deductions:****Miscellaneous other deductions:**

700 Current years capital taxes	390	131,970	
701 Deductible costs included in regulatory assets	391	3,933,110	
702 Deferred regulatory asset recovery added back in prior year	392	380,942	
Subtotal of other deductions	499	4,446,022	4,446,022
<b>Total deductions</b>	<b>510</b>	<b>9,331,024</b>	<b>9,331,024</b>

**Net income (loss) for income tax purposes** – enter on line 300 of the T2 return ..... 2,748,089

Attached Schedule with Total

Line 291 – Amount for line 601

Title      RSVA Costs Previously Deducted

Description		Amount
Regulatory Costs Deducted in prior years		
2004		1,073,613.00 ✓
2001-2003		1,888,048.00 ✓
Total		2,961,661.00

# Attached Schedule with Total

Line 391 – Amount for line 701

Title RSVA Costs that are Deductible

Description	Amount
RSVA closing balance per financial statements	3,033,177 00
Transition Costs	
Closing Balance per financial statements	1,306,176 00
Cumulative Non-deductible Transition Costs (Prior Year)	-329,262 00
Cumulative Capitalized Transition Costs (Prior Year)	-245,846 00
Non-deductible Transition Costs (CY)	-6 00
Capitalized Transition Costs (CY)	-207,238 00
Conservation and Demand Management Costs	679,460 00
Less: Conservation and Demand Management Funds Received	-723,330 00
Other capitalized period costs	419,979 00
<b>Total</b>	<b>3,933,110 00</b>

# Attached Schedule with Total

Part 1 – Reserves that have not been deducted in computing income for the year under Part I

Title      Reserves Sch 33 - Line 101

Description	Amount
Employee Future Benefits	723,535 00
Regulatory Revenue Payable	83,650 00
Regulatory Asset Provision	507,578 00
Provision for Asset Retirement Obligation	30,000 00 ✓
Regulatory Asset Recovery Reserve	969,368 00 ✓
Total	2,314,131 00

Canada Customs  
and Revenue AgencyAgence des douanes  
et du revenu du Canada**SCHEDULE 2****CHARITABLE DONATIONS AND GIFTS**

Name of corporation	Business Number	Taxation year end Year Month Day
CHATHAM-KENT HYDRO INC.	89429 0014 RC0001	2005-12-31

- For use by corporations to claim any of the following:
  - charitable donations;
  - gifts to Canada, a province, or a territory;
  - gifts of certified cultural property;
  - gifts of certified ecologically sensitive land.
- The donations and gifts are eligible for a five-year carryforward.
- Use this schedule to show a credit transfer following an amalgamation or the windup of a subsidiary as described under subsections 87(1) and 88(1) of the federal *Income Tax Act*.
- For donations and gifts made after March 22, 2004, proposed subsection 110.1(1.2) of the *Income Tax Act* provides as follows:
  - where a particular corporation has undergone a change of control, for taxation years that end on or after the change of control, no corporation can claim a deduction for a gift made by the particular corporation to a qualified donee before the change of control.
  - if a particular corporation makes a gift to a qualified donee pursuant to an arrangement under which both the gift and the change of control is expected, no corporation can claim a deduction for the gift unless the person acquiring control of the particular corporation is the qualified donee.
- File one completed copy of this schedule with your *T2 Corporation Income Tax Return*.
- For more information, see the *T2 Corporation – Income Tax Guide*.

**Part 1 – Charitable donations**

Charity/Recipient	Amount (\$100 or more only)
Foundation of Chatham-Kent Health Alliance	400,000
	Subtotal 400,000
<b>Add:</b> Total donations of less than \$100 each	
Total donations in current taxation year	400,000

	Federal	Quebec	Alberta
Charitable donations at the end of the preceding taxation year			
<b>Deduct:</b> Charitable donations expired after five taxation years	239		
Charitable donations at the beginning of the taxation year	240		
<b>Add:</b>			
Charitable donations transferred on an amalgamation or the windup of a subsidiary	250		
Total current-year charitable donations made (enter this amount on line 112 of Schedule 1)	210 400,000		
Subtotal (line 250 plus line 210)	400,000	400,000	400,000
<b>Deduct:</b> Adjustment for an acquisition of control (for donations made after March 22, 2004)	255		
Total charitable donations available	400,000 A	400,000	400,000
<b>Deduct:</b> Amount applied against taxable income (cannot be more than amount K in Part 2) (enter this amount on line 311 of the T2 return)	260 400,000	400,000	400,000
Charitable donations closing balance	280		

**Amounts carried forward – Charitable donations**

Year of origin:	Federal	Quebec	Alberta
1 <sup>st</sup> prior year	2004		
2 <sup>nd</sup> prior year	2003		
3 <sup>rd</sup> prior year	2002		
4 <sup>th</sup> prior year	2001		
5 <sup>th</sup> prior year	2001		
6 <sup>th</sup> prior year *	2000		
<b>Total</b> (to line A)			

These donations expired in the current year.

**Part 2 – Calculation of the maximum allowable deduction for charitable donations**

Net income for tax purposes * multiplied by 75 %	2,061,067	B
Taxable capital gains arising in respect of gifts of capital property		
lines 895 and 896 of Schedule 6, multiplied by the inclusion rate		
other		
Total	225	C
Taxable capital gain in respect of deemed gifts of non-qualifying securities per subsection 40(1.01)	227	D
The amount of the recapture of capital cost allowance in respect of charitable gifts	230	
Proceeds of disposition, less outlays and expenses	E	
Capital cost	F	
Amount E or F, whichever is less	235	
Amount on line 230 or 235, whichever is less		G
Subtotal (add amounts C, D, and G)		H
Amount H multiplied by 25 %		I
Subtotal (amount B plus amount I)	2,061,067	J
<b>Maximum allowable deduction for charitable donations</b> (enter amount A from Part 1, amount J, or net income for tax purposes, whichever is less)	400,000	K

\* For credit unions, this amount is before the deduction of payments pursuant to allocations in proportion to borrowing and bonus interest.

**Part 3 – Gifts to Canada, a province, or a territory**

Gifts to Canada, a province, or a territory at the end of the preceding taxation year		
<b>Deduct:</b> Gifts to Canada, a province, or a territory expired after five taxation years	339	
Gifts to Canada, a province, or a territory at the beginning of the taxation year	340	
<b>Add:</b> Gifts to Canada, a province, or a territory transferred on an amalgamation or the windup of a subsidiary	350	
Total current year gifts made to Canada, a province, or a territory *	310	
Subtotal (line 350 plus line 310)		
<b>duct:</b> Adjustment for an acquisition of control (for gifts made after March 22, 2004)	355	
Total gifts to Canada, a province, or a territory available		
<b>Deduct:</b> Amount applied against taxable income (enter this amount on line 312 of the T2 return)	360	
Gifts to Canada, a province, or a territory closing balance	380	

\* Not applicable for gifts made after February 18, 1997, unless a written agreement was made before this date. If the taxation year straddles February 18, 1997, and gifts were made after this date, enter the amount on line 210 and complete Part 2.

**Part 4 – Gifts of certified cultural property**

	Federal	Quebec	Alberta
Gifts of certified cultural property at the end of the preceding taxation year			
<b>Deduct:</b> Gifts of certified cultural property expired after five taxation years	439		
Gifts of certified cultural property at the beginning of the taxation year	440		
<b>Add:</b> Gifts of certified cultural property transferred on an amalgamation or the windup of a subsidiary	450		
Total current-year gifts of certified cultural property	410		
Subtotal (line 450 plus line 410)			
<b>Deduct:</b> Adjustment for an acquisition of control (for gifts made after March 22, 2004)	455		
Total gifts of certified cultural property available			
<b>Deduct:</b> Amount applied against taxable income (enter this amount on line 313 of the T2 return)	460		
Gifts of certified cultural property closing balance	480		

**Amount carried forward – Gifts of certified cultural property**

Year of origin:		Federal	Quebec	Alberta
1 <sup>st</sup> prior year	2004			
2 <sup>nd</sup> prior year	2003			
3 <sup>rd</sup> prior year	2002			
4 <sup>th</sup> prior year	2001			
5 <sup>th</sup> prior year	2001			
6 <sup>th</sup> prior year *	2000			
<b>Total</b>				

\* These donations expired in the current year.

**Part 5 – Gifts of certified ecologically sensitive land**

	Federal	Quebec	Alberta
Gifts of certified ecologically sensitive land at the end of the preceding taxation year			
<b>Deduct:</b> Gifts of certified ecologically sensitive land expired after five taxation years	539		
Gifts of certified ecologically sensitive land at the beginning of the taxation year	540		
<b>Add:</b> Gifts of certified ecologically sensitive land transferred on an amalgamation or the windup of a subsidiary	550		
Total current-year gifts of certified ecologically sensitive land	510		
Subtotal (line 550 plus line 510)			
<b>Deduct:</b> Adjustment for an acquisition of control (for gifts made after March 22, 2004)	555		
Total gifts of certified ecologically sensitive land available			
<b>Deduct:</b> Amount applied against taxable income (enter this amount on line 314 of the T2 return)	560		
Gifts of certified ecologically sensitive land closing balance	580		

**Amounts carried forward – Gifts of certified ecologically sensitive land**

Year of origin:		Federal	Quebec	Alberta
1 <sup>st</sup> prior year	2004			
2 <sup>nd</sup> prior year	2003			
3 <sup>rd</sup> prior year	2002			
4 <sup>th</sup> prior year	2001			
5 <sup>th</sup> prior year	2001			
6 <sup>th</sup> prior year *	2000			
<b>Total</b>				

\* These donations expired in the current year.

Canada Customs  
and Revenue AgencyAgence des douanes  
et du revenu du Canada**DIVIDENDS RECEIVED, TAXABLE DIVIDENDS PAID, AND  
PART IV TAX CALCULATION****SCHEDULE 3**

Name of corporation	Business Number	Taxation year end Year Month Day
CHATHAM-KENT HYDRO INC.	89429 0014 RC0001	2005-12-31

- This schedule is for the use of any corporation to report:
  - non-taxable dividends under section 83;
  - deductible dividends under subsection 138(6);
  - taxable dividends deductible from income under section 112, subsection 113(2) and paragraphs 113(1)(a), (b) or (d); or
  - taxable dividends paid for purposes of a dividend refund.
- The calculations in this schedule apply only to private or subject corporations.
- Parts, sections, subsections, and paragraphs referred to on this schedule are from the federal *Income Tax Act*.
- A recipient corporation is connected with a payer corporation at any time in a taxation year, if at that time the recipient corporation:
  - controls the payer corporation, other than because of a right referred to in paragraph 251(5)(b); or
  - owns more than 10% of the issued share capital (with full voting rights), and shares that have a fair market value of more than 10% of the fair market value of all shares of the payer corporation.
- File one completed copy of this schedule with your *T2 Corporation Income Tax Return*.
- For more information, see the sections about Schedule 3 in the *T2 Corporation Income Tax Guide*.
- "X" under column A if dividend received from a foreign source (connected corporation only).
- "X" under column B if the payer corporation is connected.

**Part 1 – Dividends received during the taxation year****Do not include dividends received from foreign non-affiliates.**

		Complete if payer corporation is connected	
Name of payer corporation (Use only one line per corporation, abbreviating its name if necessary)		Business Number	Taxation year end of the payer corporation in which the sections 112/113 and subsection 138(6) dividends were paid YYYY/MM/DD
		A	B
		C	
		D	
		E	
		F	
		G	
		H	
		I	
		J	
		K	
		L	
		M	
		N	
		O	
		P	
		Q	
		R	
		S	
		T	
		U	
		V	
		W	
		X	
		Y	
		Z	
		AA	
		AB	
		AC	
		AD	
		AE	
		AF	
		AG	
		AH	
		AI	
		AJ	
		AK	
		AL	
		AM	
		AN	
		AO	
		AP	
		AQ	
		AR	
		AS	
		AT	
		AU	
		AV	
		AW	
		AX	
		AY	
		AZ	
		BA	
		BB	
		BC	
		BD	
		BE	
		BF	
		BG	
		BH	
		BI	
		BJ	
		BK	
		BL	
		BM	
		BN	
		BO	
		BP	
		BQ	
		BR	
		BS	
		BT	
		BU	
		BV	
		BW	
		BX	
		BY	
		BZ	
		CA	
		CB	
		CC	
		CD	
		CE	
		CF	
		CG	
		CH	
		CI	
		CJ	
		CK	
		CL	
		CM	
		CN	
		CO	
		CP	
		CQ	
		CR	
		CS	
		CT	
		CU	
		CV	
		CW	
		CX	
		CY	
		CZ	
		DA	
		DB	
		DC	
		DD	
		DE	
		DF	
		DG	
		DH	
		DI	
		DJ	
		DK	
		DL	
		DM	
		DN	
		DO	
		DP	
		DQ	
		DR	
		DS	
		DT	
		DU	
		DV	
		DW	
		DX	
		DY	
		DZ	
		EA	
		EB	
		EC	
		ED	
		EE	
		EF	
		EG	
		EH	
		EI	
		EJ	
		EK	
		EL	
		EM	
		EN	
		EO	
		EP	
		EQ	
		ER	
		ES	
		ET	
		EU	
		EV	
		EW	
		EX	
		EY	
		EZ	
		FA	
		FB	
		FC	
		FD	
		FE	
		FF	
		FG	
		FH	
		FI	
		FJ	
		FK	
		FL	
		FM	
		FN	
		FO	
		FP	
		FQ	
		FR	
		FS	
		FT	
		FU	
		FV	
		FW	
		FX	
		FY	
		FZ	
		GA	
		GB	
		GC	
		GD	
		GE	
		GF	
		GG	
		GH	
		GI	
		GJ	
		GK	
		GL	
		GM	
		GN	
		GO	
		GP	
		GQ	
		GR	
		GS	
		GT	
		GU	
		GV	
		GW	
		GX	
		GY	
		GZ	
		HA	
		HB	
		HC	
		HD	
		HE	
		HF	
		HG	
		HH	



**Part 2 – Calculation of Part IV tax payable**

Part IV tax before deductions (amount J in Part 1) .....

**Deduct:**

Part IV tax payable on dividends subject to Part IV tax ..... **320**

Subtotal .....

**Deduct:**

Current-year non-capital loss claimed to reduce Part IV tax ..... **330**

Non-capital losses from previous years claimed to reduce Part IV tax ..... **335**

Current-year farm loss claimed to reduce Part IV tax ..... **340**

Farm losses from previous years claimed to reduce Part IV tax ..... **345**

Total losses applied against Part IV tax ..... x 1 / 3 = .....

Part IV tax payable (enter amount on line 712 of the T2 return) ..... **360**

**Part 3 – Taxable dividends paid in the taxation year for purposes of a dividend refund**

A	B	C	D
Name of connected recipient corporation	Business Number	Taxation year end of connected recipient corporation in which the dividends in column D were received YYYY/MM/DD	Taxable dividends paid to connected corporations
<b>400</b>	<b>410</b>	<b>420</b>	<b>430</b>
1 Chatham-Kent Energy Inc.	89428 6012 RC0001	2005-12-31	4,800,000
2			

**Note**

If your corporation's taxation year end is different than that of the connected recipient corporation, your corporation could have paid dividends in more than one taxation year of the recipient corporation. If so, use a separate line to provide the information for each taxation year of the recipient corporation.

Total **4,800,000**

Total taxable dividends paid in the taxation year to other than connected corporations ..... **450**

Total taxable dividends paid in the taxation year for the purposes of a dividend refund (total of column D above plus line 450) ..... **460** 4,800,000

**Part 4 – Total dividends paid in the taxation year**

Complete this part if the total taxable dividends paid in the taxation year for purposes of a dividend refund (line 460 above) is different from the total dividends paid in the taxation year.

Total taxable dividends paid in the taxation year for the purposes of a dividend refund (from above) ..... **460** 4,800,000

Other dividends paid in the taxation year (total of 510 to 540) .....

Total dividends paid in the taxation year ..... **500** 4,800,000

**Deduct:**

Dividends paid out of capital dividend account ..... **510**

Capital gains dividends ..... **520**

Dividends paid on shares described in subsection 129(1.2) ..... **530**

Taxable dividends paid to a controlling corporation that was bankrupt at any time in the year ..... **540**

Subtotal ..... ▶

Total taxable dividends paid in the taxation year for purposes of a dividend refund ..... 4,800,000

Canada Customs  
and Revenue AgencyAgence des douanes  
et du revenu du Canada**SCHEDULE 6****SUMMARY OF DISPOSITIONS OF CAPITAL PROPERTY**

Name of corporation	Business Number	Taxation year end Year Month Day
CHATHAM-KENT HYDRO INC.	89429 0014 RC0001	2005-12-31

- For use by corporations that have disposed of capital property or claimed an allowable business investment loss, or both, in the taxation year.
- Use this schedule to make a designation under paragraph 111(4)(e) of the federal *Income Tax Act*, if the control of the corporation has been acquired by a person or group of persons.

For more information, see the section called "Schedule 6, Summary of Dispositions of Capital Property" in the *T2 Corporation Income Tax Guide*.

**Designation under paragraph 111(4)(e) of the *Income Tax Act***

Are any dispositions shown on this schedule related to deemed dispositions designated under paragraph 111(4)(e)?

**050** 1 Yes ☐ 2 No ☒ If Yes, attach a statement specifying which properties are subject to such a designation.

**Part 1 – Shares**

No. of shares <b>100</b>	Name of corporation <b>105</b>	Class of shares <b>106</b>	Date of acquisition YYYY/MM/DD <b>110</b>	Proceeds of disposition <b>120</b>	Adjusted cost base <b>130</b>	Outlays and expenses (dispositions) <b>140</b>	Gain (or loss) (column 120 less cols. 130 and 140) <b>150</b>	Foreign source
1								
<b>Totals</b>								<b>A</b>

**Part 2 – Real estate – Do not include losses on depreciable property**

Municipal address 1 = Address 1 2 = Address 2 3 = City 4 = Province, Country, Postal Code and Zip Code or Foreign Postal Code <b>200</b>			Date of acquisition YYYY/MM/DD <b>210</b>	Proceeds of disposition <b>220</b>	Adjusted cost base <b>230</b>	Outlays and expenses (dispositions) <b>240</b>	Gain (or loss) (column 220 less cols. 230 and 240) <b>250</b>	Foreign source
1	Land Disposal			30,000	2,221		27,779	
2								
<b>Totals</b>				30,000	2,221		27,779	<b>B</b>

**Part 3 – Bonds**

Face value <b>300</b>	Maturity date <b>305</b>	Name of issuer <b>307</b>	Date of acquisition YYYY/MM/DD <b>310</b>	Proceeds of disposition <b>320</b>	Adjusted cost base <b>330</b>	Outlays and expenses (dispositions) <b>340</b>	Gain (or loss) (column 320 less cols. 330 and 340) <b>350</b>	Foreign source
1								
<b>Totals</b>								<b>C</b>

**Part 4 – Other properties – Do not include losses on depreciable property**

Description	Date of acquisition YYYY/MM/DD	Proceeds of disposition	Adjusted cost base	Outlays and expenses (dispositions)	Gain (or loss) (column 420 less cols. 430 and 440)	Foreign source
<b>400</b>	<b>410</b>	<b>420</b>	<b>430</b>	<b>440</b>	<b>450</b>	
1						
<b>Totals</b>						<b>D</b>

**Part 5 – Personal-use property**

Description	Date of acquisition YYYY/MM/DD	Proceeds of disposition	Adjusted cost base	Outlays and expenses (dispositions)	Gain only (column 520 less cols. 530 and 540)	Foreign source
<b>500</b>	<b>510</b>	<b>520</b>	<b>530</b>	<b>540</b>	<b>550</b>	
1						
<b>Totals</b>						<b>E</b>

**Note:** Losses are not deductible.**Part 6 – Listed personal property**

Description	Date of acquisition YYYY/MM/DD	Proceeds of disposition	Adjusted cost base	Outlays and expenses (dispositions)	Gain (or loss) (column 620 less cols. 630 and 640)	Foreign source
<b>600</b>	<b>610</b>	<b>620</b>	<b>630</b>	<b>640</b>	<b>650</b>	
1						
<b>Totals</b>						
<b>Note:</b> Net listed personal property losses may only be applied against listed personal property gains.					<b>655</b>	
<b>Subtract:</b> Unapplied listed personal property losses from other years						
Amount from line 655 is from line 530 in Part 5 of Schedule 4.					<b>Net gains (or losses)</b>	<b>F</b>

**Part 7 – Determining allowable business investment losses****Property qualifying for and resulting in an allowable business investment loss**

Name of small business corporation	Shares, enter 1; debt, enter 2	Date of acquisition YYYY/MM/DD	Proceeds of disposition	Adjusted cost base	Outlays and expenses (dispositions)	(Loss)(column 920 less cols. 930 and 940)	Foreign source
<b>900</b>	<b>905</b>	<b>910</b>	<b>920</b>	<b>930</b>	<b>940</b>	<b>950</b>	
1							
<b>Totals</b>							<b>G</b>

**Note:** Properties listed in Part 7 should not be included in any other parts of Schedule 6.**Allowable business investment losses**

Enter amount H on line 406 of Schedule 1.

Amount G \_\_\_\_\_ x 50 % = \_\_\_\_\_ **H****Part 8 – Determining capital gains or losses**

Total of amounts A to F (do not include F, if the amount is a loss)	27,779	<b>I</b>
<b>Add:</b>		
Capital gains dividend received in the year	875	<b>J</b>
Capital gains reserve opening balance (from Schedule 13)	880	<b>K</b>
Subtotal (add amounts I, J, and K)	27,779	<b>L</b>
<b>Deduct:</b> Capital gains reserve closing balance (from Schedule 13)	885	<b>M</b>
<b>Capital gains or losses</b> (amount L minus amount M)	27,779	

**Part 9 – Determining taxable capital gains and total capital losses**

Capital gains or losses (amount from line 890 above) 27,779 N

**Deduct** the following gains that are included in the amount N:Gain on donation of a share, debt obligation, or  
right listed on a prescribed stock exchange and  
other amounts under paragraph 38(a.1) of the  
*Income Tax Act*

x 50 % = 895

Foreign  
source  
☐

Gain on donation of ecologically sensitive land

x 50 % = 896

Foreign  
source  
☐

Subtotal (line 895 plus line 896)

O

Amount N minus amount O 27,779 P

**Total capital losses:** If amount P is a loss, enter it on line 210 of Schedule 4.**Taxable capital gains:** If amount P is a gain, enter it on this line 27,779 x 50 % = 13,890 Q

Enter amount Q on line 113 of Schedule 1.

Portion of gain or loss from foreign sources (100%)  
(excluding business investment losses)

Canada Customs  
and Revenue AgencyAgence des douanes  
et du revenu du Canada

## SCHEDULE 7

## CALCULATION OF AGGREGATE INVESTMENT INCOME AND ACTIVE BUSINESS INCOME

Name of corporation	Business Number	Taxation year end Year Month Day
CHATHAM-KENT HYDRO INC.	89429 0014 RC0001	2005-12-31

- This schedule is for the use of Canadian-controlled private corporations to calculate:
  - foreign investment income and aggregate investment income for the purpose of determining the refundable portion of Part I tax, as defined in subsection 129(4) of the *Income Tax Act*;
  - income from an active business carried on in Canada for the small business deduction; and
  - specified partnership income for members of one or more partnership(s).
- For more information, see the sections called "Small Business Deduction" and "Refundable Portion of Part 1 Tax" in the *T2 Corporation Income Tax Guide*.

## Part 1 – Foreign and aggregate investment income calculation

	Canadian investment income	Foreign investment income	Aggregate investment income	
The eligible portion of taxable capital gains included in income for the year	13,890	<b>001</b>	<b>002</b> 13,890	A
Eligible portion of allowable capital losses for the year (including allowable business investment losses)		<b>009</b>	<b>012</b>	B
Net capital losses of other years claimed on line 332 on the T2 return			<b>022</b>	C
Total of amounts B and C				D
Amount A <b>minus</b> amount D (if negative, enter "0")	13,890		13,890	E
Total income from property (in box 32 include income from a specified investment business carried on in Canada other than income from a source outside Canada)				
Taxable dividends				
Other property income				
Total income from property		<b>019</b>	<b>032</b>	F
Exempt income		<b>029</b>	<b>042</b>	G
Amounts received from NISA Fund No. 2 (CAIS) that were included in computing the corporation's income for the year			<b>052</b>	H
Taxable dividends deductible from Schedule 3, and taxable dividends deductible under paragraph 113(1)(d) and subsection 113(2)		<b>049</b>	<b>062</b>	I
Business income from an interest in a trust that is considered property income under paragraph 108(5)(a)		<b>059</b>	<b>072</b>	J
Total of amounts G, H, I, and J				K
Amount F <b>minus</b> amount K				L
Total of amount E <b>plus</b> amount L	13,890		13,890	M
Total losses from property (in box 82 include losses from a specified investment business carried on in Canada other than a loss from a source outside Canada)		<b>069</b>	<b>082</b>	N
Amount M <b>minus</b> amount N (if negative, enter "0")	13,890	<b>079</b> O	<b>092</b> P 13,890	

**Note:** The aggregate investment income is the aggregate world source income.

Enter amount O, foreign investment income, on line 445 of the T2 return.

Enter amount P, aggregate investment income, on line 440 of the T2 return.

Net taxable dividends	Canadian	Foreign	Total
Taxable dividends deducted per schedule 3			
<b>Less:</b> Expenses related to such dividends			
Total expenses			
Net taxable dividends			

**Part 2 – Specified partnership income**

A				B	C
Partnership name				Total income (loss) of partnership from an active business	Corporation's share of amount in column B
200				300	310
D	E	F	G	H	I
Adjustments [add prior-year reserves under subsection 34.2(5), and deduct expenses incurred to earn partnership income, including any reserve under subsection 34.2(4)]	Corporation's income (loss) of the partnership (column C plus column D)	Number of days in the partnership's fiscal period	Prorated business limit (column C ÷ column B) × [business limit* × (column F ÷ 365)] (if column C is negative, enter "0")**	Column E minus column G (if negative, enter "0")	Lesser of columns E and G (if column E is negative, enter "0")
315	320	325	330		340
Total 350				Total 385	360

Corporation's losses for the year from an active business  
carried on in Canada (other than as a member of a  
partnership) – enter as a positive amount

370

Specified partnership loss of the corporation for the year  
– enter as a positive amount (total of all negative amounts  
in column E)

380

Total of lines 370 and 380

Amount at line 385 or line J, whichever is less

390

**Specified partnership income** (line 360 plus line 390)

400

\* Use one of the following business limits to calculate column G, whichever applies:

- \$225,000 if the corporation's taxation year ends in 2003;
- \$250,000 if the corporation's taxation year ends in 2004; or
- \$300,000 if the corporation's taxation year ends in 2005 or after.

\*\* When a partnership carries on more than one business, one of which generates income and another of which realizes a loss,  
the loss is not netted against the partnership's income.

**Part 3 – Determination of partnership income**

Corporation's share of partnership income from active businesses carried on in Canada after deducting  
related expenses – from line 350 above (if the net amount is negative, enter "0" on line O)

**Add:** Specified partnership loss (from line 380 above)

Subtotal

**Deduct:** Specified partnership income (from line 400 above)

**Partnership income\*** (enter on line S below)

450

\*If the amount on line 450 is positive, complete Schedule 70.

Part 4 – Income from active business carried on in Canada

Net income for income tax purposes from line 300 of the T2 return				2,748,089	P	
<b>Deduct:</b> Foreign business income after deducting related expenses*	500					
Taxable capital gains <b>minus</b> allowable capital loss – amount A <b>minus</b> amount B* (page 1)**			13,890			
Net property income = amount F <b>minus</b> amount G, H, and N* (page 1)					Q	
Personal services business income after deducting related expenses*	520					
			13,890	▶	13,890	
			Net amount		2,734,199	R
<b>Deduct:</b> Partnership income (line 450 above)						S
<b>Income from active business carried on in Canada</b> (enter on line 400 of the T2 return – if negative, enter "0")					2,734,199	T

\* If negative, **add** instead of **subtracting**.  
\*\*This amount may only be negative to the extent of any allowable business investment losses.

CAPITAL COST ALLOWANCE (CCA)

Name of corporation	Business Number	Taxation year end Year Month Day
CHATHAM-KENT HYDRO INC.	89429 0014 RC0001	2005-12-31

Is the corporation electing under regulation 1101(5q)? **101** 1 Yes ☐ 2 No ☒

1 Class number	2 Undepreciated capital cost at the beginning of the year	3 Cost of acquisitions during the year*	4 Net adjustments	5 Proceeds of dispositions during the year (amount not to exceed the capital cost)	6 Undepreciated capital cost (column 2 plus column 3 plus or minus column 4 minus column 5)	7 50% rule (1/2 of the amount, if any, by which the net cost of acquisitions exceeds column 5)**	8 Reduced undepreciated capital cost (column 6 minus column 7)	9 CCA rate %	10 Recapture of capital cost allowance (amount on line 107 of Schedule 1)	11 Terminal loss (amount on line 404 of Schedule 1)	12 Capital cost allowance (column 8 multiplied by column 9; or a lower amount) (amount on line 403 of Schedule 1)***	13 Undepreciated capital cost at the end of the year (column 6 minus column 12)
<b>200</b>	<b>201</b>	<b>203</b>	<b>205</b>	<b>207</b>		<b>211</b>		<b>212</b>	<b>213</b>	<b>215</b>	<b>217</b>	<b>220</b>
1	43,750,994	3,398,557		51,620	47,097,931	1,673,469	45,424,462	4	0	0	1,816,978	45,280,953
2	1,261,627	108,534		0	1,370,161	54,267	1,315,894	20	0	0	263,179	1,106,982
3	1,267,805	376,615		25,210	1,619,210	175,703	1,443,507	30	0	0	433,052	1,186,158
4	328,084			0	328,084		328,084	8	0	0	26,247	301,837
5	40,000			0	40,000		40,000	100	0	0	40,000	
6	17,500			6,500	11,000		11,000	25	0	11,000		
Total	46,666,010	3,883,706		83,330	50,466,386	1,903,439	48,562,947			11,000	2,579,456	47,875,930

\* Include any property acquired in previous years that has now become available for use. This property would have been previously excluded from column 3. List separately any acquisitions that are not subject to the 50% rule, see Regulation 1100(2) and (2.2).

\*\* The net cost of acquisitions is the cost of acquisitions plus or minus certain adjustments from column 4.

\*\*\* If the taxation year is shorter than 365 days, prorate the CCA claim.  
See the *T2 Corporation Income Tax Guide* for more information.



# Fixed Assets Reconciliation

Reconciliation of change in fixed assets per financial statements to amounts used per tax return

## ax return

Additions for tax purposes – Schedule 8 regular classes		3,883,706	
Additions for tax purposes – Schedule 8 leasehold improvements	+		
Operating leases capitalized for book purposes	+		
Capital gain deferred	+		
Recapture deferred	+		
Deductible expenses capitalized for book purposes – Schedule 1	+		
Adjustment for gain on land allocated from the building dis	+	-27,779	
Total additions per books	=	3,855,927	3,855,927
Proceeds up to original cost – Schedule 8 regular classes		83,330	
Proceeds up to original cost – Schedule 8 leasehold improvements	+		
Proceeds in excess of original cost – capital gain	+		
Recapture deferred – as above	+		
Capital gain deferred – as above	+		
Pre V-day appreciation	+		
Capital assets included in reg asset	+	207,238	
Total proceeds per books	=	290,568	290,568
Depreciation and amortization per accounts – Schedule 1	-		3,008,357
Loss on disposal of fixed assets per accounts	-		
Gain on disposal of fixed assets per accounts	+		83,930
Net change per tax return	=		640,932

## financial statements

### Fixed assets (excluding land) per financial statements

Closing net book value		40,276,582
Opening net book value	-	39,635,650
Net change per financial statements	=	640,932

If the amounts from the tax return and the financial statements differ, explain why below

---



---



---



---

RELATED AND ASSOCIATED CORPORATIONS

ne of corporation	Business Number	Taxation year end Year Month Day
CHATHAM-KENT HYDRO INC.	89429 0014 RC0001	2005-12-31

This schedule is to be completed by a corporation having one or more of the following:

- related corporation(s)
- associated corporations(s)

	Name	Country of resi- dence (if other than Canada)	Business Number (Canadian corporation only) (see note 1)	Rela- tion- ship code (see note 2)	Number of common shares owned	% of common shares owned	Number of preferred shares owned	% of preferred shares owned	Book value of capital stock
	100	200	300	400	500	550	600	650	700
1.	CHATHAM-KENT ENERGY INC.		89428 6012 RC0001	1					
2.	CHATHAM-KENT UTILITY SERVICES		86356 0967 RC0001	3					
3.	THE CORPORATION OF THE MUNIC		86633 7058 RC0001	3					
4.	MIDDLESEX POWER DISTRIBUTION		86570 1635 RC0001	3					

Note 1: Enter "NR" if a corporation is not registered.  
Note 2: Enter the code number of the relationship that applies from the following order: 1 – Parent 2 – Subsidiary 3 – Associated 4 – Related, but not associated.

Canada Customs  
and Revenue AgencyAgence des douanes  
et du revenu du Canada**SCHEDULE 10****CUMULATIVE ELIGIBLE CAPITAL DEDUCTION**

Line of corporation	Business Number	Taxation year end Year Month Day
CHATHAM-KENT HYDRO INC.	89429 0014 RC0001	2005-12-31

- For use by a corporation that has eligible capital property. For more information, see the *T2 Corporation Income Tax Guide*.
- A separate cumulative eligible capital account must be kept for each business.

**Part 1 – Calculation of current year deduction and carry-forward**

<b>Cumulative eligible capital - Balance at the end of the preceding taxation year</b> (if negative, enter "0")	<b>200</b>	1,107,021	<b>A</b>
<b>Add:</b> Cost of eligible capital property acquired during the taxation year	<b>222</b>		
Other adjustments	<b>226</b>		
Subtotal (line 222 plus line 226)		x 3 / 4 =	<b>B</b>
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an eligible capital property to the corporation after December 20, 2002	<b>228</b>	x 1 / 2 =	<b>C</b>
amount B minus amount C (if negative, enter "0")			<b>D</b>
Amount transferred on amalgamation or wind-up of subsidiary	<b>224</b>		<b>E</b>
Subtotal (add amounts A, D, and E)	<b>230</b>	1,107,021	<b>F</b>
<b>Deduct:</b> Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all eligible capital property during the taxation year	<b>242</b>		<b>G</b>
The gross amount of a reduction in respect of a forgiven debt obligation as provided for in subsection 80(7)	<b>244</b>		<b>H</b>
Other adjustments	<b>246</b>		<b>I</b>
(add amounts G, H, and I)		x 3 / 4 =	<b>248</b> <b>J</b>
<b>Cumulative eligible capital balance</b> (amount F minus amount J) (if amount K is negative, enter "0" at line M and proceed to Part 2)		1,107,021	<b>K</b>
Cumulative eligible capital for a property no longer owned after ceasing to carry on that business	<b>249</b>		
amount K		1,107,021	
less amount from line 249			
<b>Current year deduction</b>		1,107,021 x 7.00 % =	<b>250</b> 77,491 *
(line 249 plus line 250) (enter this amount at line 405 of Schedule 1)		77,491	<b>L</b>
<b>Cumulative eligible capital – Closing balance</b> (amount K minus amount L) (if negative, enter "0")	<b>300</b>	1,029,530	<b>M</b>

\* You can claim any amount up to the maximum deduction of 7%. The deduction may not exceed the maximum amount prorated by the number of days in the taxation year divided by 365.

**Part 2 – Amount to be included in income arising from disposition**

(complete this part only if the amount at line K is negative)

Amount from line K (show as positive amount)	_____	N
Total of cumulative eligible capital (CEC) deductions from income for taxation years beginning after June 30, 1988	<b>400</b> _____	1
Total of all amounts which reduced CEC in the current or prior years under subsection 80(7)	<b>401</b> _____	2
Total of CEC deductions claimed for taxation years beginning before July 1, 1988	<b>402</b> _____	3
Negative balances in the CEC account that were included in income for taxation years beginning before July 1, 1988	<b>408</b> _____	4
Line 3 minus line 4 (if negative, enter "0")	_____	5
Total of lines 1, 2 and 5	_____	6
Amounts included in income under paragraph 14(1)(b), as that paragraph applied to taxation years ending after June 30, 1988 and before February 28, 2000, to the extent that it is for an amount described at line 400	_____	7
Amounts at line T from Schedule 10 of previous taxation years ending after February 27, 2000	_____	8
Subtotal (line 7 plus line 8)	<b>409</b> _____	9
Line 6 minus line 9 (if negative, enter "0")	_____	O
Line N minus line O (if negative, enter "0")	_____	P
Line 5 _____ x 1 / 2 =	_____	Q
Line P minus line Q (if negative, enter "0")	_____	R
Amount R _____ x 2 / 3 =	_____	S
Amount N or amount O, whichever is less	_____	T
<b>Amount to be included in income</b> (amount S plus amount T) (enter this amount on line 108 of Schedule 1)	<b>410</b> _____	

Canada Customs  
and Revenue AgencyAgence des douanes  
et du revenu du Canada**SCHEDULE 13****CONTINUITY OF RESERVES**

of corporation	Business Number	Taxation year end Year Month Day
CHATHAM-KENT HYDRO INC.	89429 0014 RC0001	2005-12-31

- For use by corporations to provide a continuity of all reserves claimed which are allowed for tax purposes.
- References to parts, sections, subsections, paragraphs, and subparagraphs are from the federal *Income Tax Act*.
- File one completed copy of this schedule with the corporation's *T2 Corporation Income Tax Return*.
- For more information, see the *T2 Corporation Income Tax Guide*.

**Part 1 – Capital gains reserves**

Description of property	Balance at the beginning of the year \$	Transfer on amalgamation or wind-up of subsidiary \$	Add \$	Deduct \$	Balance at the end of the year \$
001	002	003			004
1					
	008	009			010
<b>Totals</b>					

The total capital gains reserve at the beginning of the taxation year plus the total capital gains reserve transfer on amalgamation or wind-up of subsidiary should be entered on line 880, and the total capital gains reserve at the end of the taxation year, should be entered on line 885 of Schedule 6.

**Financial statement reserves (not deductible)**

Description	Balance at the beginning of the year	Transfer on amalgamation or wind-up of subsidiary	Add	Deduct	Balance at the end of the year
1 EMPLOYEE FUTURE BENEFITS	672,678		50,857		723,535
2 REVENUE PAYABLE	294,850		83,650	294,850	83,650
3 PROV TRANS. & RSVA COSTS	846,579		507,578	846,579	507,578
4 Asset Retirement Reserve	39,000			9,000	30,000
5 Regulatory Asset Recoveries			969,368		969,368
6					
7					
Reserves from Section 2 below	134,967			33,786	101,181
<b>Totals</b>	1,988,074		1,611,453	1,184,215	2,415,312

The total opening balance plus the total transfers should be entered on line 414 of Schedule 1 as a deduction.  
The total closing balance should be entered on line 126 of Schedule 1 as an addition.

**Part 2 – Other reserves**

Description	Balance at the beginning of the year \$	Transfer on amalgamation or wind-up of subsidiary \$	Add \$	Deduct \$	Balance at the end of the year \$
Reserve for doubtful debts ..... <input checked="" type="checkbox"/>	<b>110</b> 134,967	<b>115</b>		33,786	<b>120</b> 101,181
Reserve for undelivered goods and services not rendered ..... <input type="checkbox"/>	<b>130</b>	<b>135</b>	43,870		<b>140</b> 43,870
Reserve for prepaid rent ..... <input type="checkbox"/>	<b>150</b>	<b>155</b>			<b>160</b>
Reserve for December 31, 1995 income ..... <input type="checkbox"/>	<b>170</b>	<b>175</b>			<b>180</b>
Reserve for refundable containers ..... <input type="checkbox"/>	<b>190</b>	<b>195</b>			<b>200</b>
Reserve for unpaid amounts ..... <input type="checkbox"/>	<b>210</b>	<b>215</b>			<b>220</b>
Insurance corporation policy reserves ..... <input type="checkbox"/>					
Bank reserves ..... <input type="checkbox"/>					
Other tax reserves ..... <input type="checkbox"/>	<b>230</b>	<b>235</b>			<b>240</b>
<b>Totals</b>	<b>270</b> 134,967	<b>275</b>	43,870	33,786	<b>280</b> 145,051

Enter "X" in the column above if the tax reserve has also been reported on the corporation's financial statements. This allows offsetting entries on Schedule 1, resulting in a zero effect on net income for tax purposes.

The amount from line 270 plus the amount from line 275 should be entered on line 125 of Schedule 1 as an addition.  
The amount from line 280 should be entered on line 413 of Schedule 1 as a deduction.

Attached Schedule with Total

Part 2 – Other reserves – Add – Reserve for undelivered goods and services not rendered

Title20(1)(m) Reserve for Conservation Awareness Services Not Yet Rendered

Description	Amount
Conservation and Demand Mgmt Funds Received	723,330 00
Conservation and Demand Mgmt Services Rendered	-679,460 00
Total	43,870 00


Canada Customs  
and Revenue Agency

Agence des douanes  
et du revenu du Canada

**SCHEDULE 23**

## AGREEMENT AMONG ASSOCIATED CANADIAN-CONTROLLED PRIVATE CORPORATIONS TO ALLOCATE THE BUSINESS LIMIT

- For use by a Canadian-controlled private corporation (CCPC) to identify all associated corporations and to assign a percentage for each associated corporation. This percentage will be used to allocate the business limit for purposes of the small business deduction. Information from this schedule will also be used to determine the date the balance of tax is due and to calculate the reduction to the business limit.
- An associated CCPC that has more than one taxation year ending in a calendar year, is required to file an agreement for each taxation year ending in that calendar year.

**Column 1:** Enter the legal name of each of the corporations in the associated group, including non-CCPCs and CCPCs that have filed an election under subsection 256(2) of the *Income Tax Act*, not to be associated for purposes of the small business deduction.

**Column 2:** Provide the Business Number for each corporation (if a corporation is not registered, enter "NR").

**Column 3:** Enter the code that applies to each corporation:

- 1 - associated for purposes of allocating the business limit (unless association code 5 applies)
- 2 - CCPC that is a "third corporation" that has elected under subsection 256(2) not to be associated for purposes of the small business deduction
- 3 - non-CCPC that is a "third corporation" as defined in subsection 256(2)
- 4 - associated non-CCPC
- 5 - associated CCPC that is not associated for purposes of allocating the business limit because of a subsection 256(2) election made by a "third corporation"

**Column 4:** Enter the business limit for the year of each corporation in the associated group that is computed at line 4 on page 4 of each respective corporation's T2 return.

**Column 5:** Assign a percentage to allocate the business limit to each corporation that has an association code 1 in column 3. The total of all percentages in column 5 cannot exceed 100%.

**Column 6:** Enter the business limit allocated to each corporation by multiplying the amount in column 4 times the percentage in column 5. Add all business limits allocated in column 6 and enter the total at line A. Ensure that the total at line A is equal to an amount in one of the following ranges, whichever applies:

- from \$200,001 to \$225,000, if the calendar year to which this agreement applies is 2003;
- from \$225,001 to \$250,000, if the calendar year to which this agreement applies is 2004; or
- from \$250,001 to \$300,000, if the calendar year to which this agreement applies is 2005.

If the calendar year to which this agreement applies is after 2005, ensure that the total at line A does not exceed \$300,000.

### Allocation of the business limit

Date filed (do not use this area) .....	<b>025</b>	Year Month Day
Enter the calendar year to which the agreement applies .....	<b>050</b>	Year 2005
Is this an amended agreement for the above-noted calendar year that is intended to replace an agreement previously filed by any of the associated corporations listed below? .....	<b>075</b>	1 Yes <input type="checkbox"/> 2 No <input checked="" type="checkbox"/>

	1 Names of associated corporations	2 Business Number of associated corporations	3 Asso- ciation code	4 Business limit for the year (before the allocation) \$	5 Percentage of the business limit %	6 Business limit allocated* \$
	100	200	300		350	400
	CHATHAM-KENT HYDRO INC.	89429 0014 RC0001	1	300,000	100.0000	300,000
1	CHATHAM-KENT ENERGY INC.	89428 6012 RC0001	1	300,000		
2	CHATHAM-KENT UTILITY SERVICES INC.	86356 0967 RC0001	1	300,000		
3	THE CORPORATION OF THE MUNICIPALITY OF	86633 7058 RC0001	1	300,000		
4	MIDDLESEX POWER DISTRIBUTION CORPORA	86570 1635 RC0001	1	300,000		
	<b>Total</b>				100.0000	300,000 <b>A</b>



**Business limit reduction under subsection 125(5.1)**

The business limit reduction is calculated in the small business deduction area of the T2 return. One of the amounts used in this calculation is the "Large corporation tax" at line 415 of the T2 return. If the corporation is a member of an associated group\*\*\* of corporations in the current taxation year, and that taxation year:

- starts before December 21, 2002, the amount at line 415 of the T2 return is equal to the gross Part I.3 tax of each corporation in the associated group\*\*\* for its last taxation year ending in the preceding calendar year. The gross Part I.3 tax is the amount before deducting the surtax credits, which is increased to reflect a full-year tax liability if the taxation year is less than 51 weeks; or
- starts after December 20, 2002, the amount at line 415 of the T2 return is equal to  $0.225\% \times (A - \$10,000,000)$  where, "A" is the total of taxable capital employed in Canada\*\* of each corporation in the associated group\*\*\* for its last taxation year ending in the preceding calendar year.

\*Each corporation will enter on line 410 of the T2 return, the amount allocated to it in column 6. However, if the corporation's taxation year is less than 51 weeks, prorate the amount in column 6 by the number of days in the taxation year divided by 365, and enter the result on line 410 of the T2 return.

If a CCPC has more than one taxation year ending in a calendar year and is associated in more than one of those years with another CCPC that has a taxation year ending in the same calendar year, the business limit for the second (and subsequent) taxation year(s) will be equal to the business limit allocated for the first taxation year ending in the calendar year.

\*\*"Taxable capital employed in Canada" has the meaning assigned by subsection 181.2(1) or 181.3(1) or section 181.4 of the *Income Tax Act*.

\*\*\*The associated group includes the corporation filing this schedule and each corporation that has an "association code" of 1 or 4 in column 3.

T2 SCH 23 (04)

Canada

Canada Customs  
and Revenue AgencyAgence des douanes  
et du revenu du Canada**SCHEDULE 33****PART I.3 TAX ON LARGE CORPORATIONS**

Name of corporation	Business Number	Taxation year end Year Month Day
CHATHAM-KENT HYDRO INC.	89429 0014 RC0001	2005-12-31

- This schedule is for use by corporations (other than financial institutions and insurance corporations) that have Part I.3 tax payable before deducting surtax credits (line 820 in Part 5). You should also use and file this schedule if you calculate a **gross Part I.3 tax for the purposes of unused surtax credit** (line 821 in Part 6) and a **current-year unused surtax credit** (line 850 in Part 8).
  - Parts, sections, subsections, and paragraphs referred to on this schedule are from the federal *Income Tax Act* and the *Income Tax Regulations*.
  - Subsection 181(1) defines the terms "financial institution," "long-term debt," and "reserves."
  - Subsection 181(3) provides the basis to determine the carrying value of a corporation's assets or any other amount under Part I.3 for its capital, investment allowance, taxable capital, or taxable capital employed in Canada, or for a partnership in which it has an interest.
  - No Part I.3 tax is payable for a taxation year by a corporation that was:
    - 1) a non-resident-owned investment corporation throughout the year;
    - 2) bankrupt [as defined by subsection 128(3)] at the end of the year;
    - 3) a deposit insurance corporation throughout the year, as defined by subsection 137.1(5), or deemed to be a deposit insurance corporation by subsection 137.1(5.1);
    - 4) exempt from tax under section 149 throughout the year on all of its taxable income;
    - 5) neither resident in Canada nor carrying on a business through a permanent establishment in Canada at any time in the year; or
    - 6) a corporation described in subsection 136(2) throughout the year, the principal business of which was marketing (including any related processing) natural products belonging to or acquired from its members or customers.
  - File the completed Schedule 33 with the *T2 Corporation Income Tax Return* no later than six months from the end of the taxation year.
  - This schedule may contain changes that had not yet become law at the time of printing.
- Complete the following areas to determine the amounts needed to calculate Part I.3 tax. If the corporation was a non-resident of Canada throughout the year and carried on a business through a permanent establishment in Canada, go to Part 4, "Taxable capital employed in Canada."

**Part 1 – Capital**

Add the following amounts at the end of the year:

Reserves that have not been deducted in computing income for the year under Part I	101	2,314,131
Capital stock (or members' contributions if incorporated without share capital)	103	23,523,425
Retained earnings	104	1,635,194
Contributed surplus	105	
Any other surpluses	106	
Deferred unrealized foreign exchange gains	107	
All loans and advances to the corporation	108	27,628,089
All indebtedness of the corporation represented by bonds, debentures, notes, mortgages, hypothecary claims, bankers' acceptances, or similar obligations	109	
Any dividends declared but not paid by the corporation before the end of the year	110	
All other indebtedness of the corporation (other than any indebtedness in respect of a lease) that has been outstanding for more than 365 days before the end of the year	111	

Proportion of the amount, if any, by which the total of all amounts (see note below) for the partnership of which the corporation is a member at the end of the year exceeds the amount of the partnership's deferred unrealized foreign exchange losses

Subtotal 55,100,839 ▶ 55,100,839 A

Deduct the following amounts:

Deferred tax debit balance at the end of the year	121	
Any deficit deducted in computing its shareholders' equity (including, for this purpose, the amount of any provision for the redemption of preferred shares) at the end of the year	122	
Any amount deducted under subsection 135(1) in computing income under Part I for the year, to the extent that the amount may reasonably be regarded as being included in any of lines 101 to 112 above	123	
The amount of deferred unrealized foreign exchange losses at the end of the year	124	

Subtotal ▶ B

**Capital for the year** (amount A minus amount B) (if negative, enter "0") 190 55,100,839

**Note:**

Lines 101, 107, 108, 109, 111, and 112 are determined as follows:

- If the partnership is a member of another partnership (tiered partnerships), include the amounts of the partnership and tiered partnerships.
- Amounts for the partnership and tiered partnerships are those that would be determined under lines 101, 107, 108, 109, 111, and 112 as if they apply in the same way that they apply to corporations.
- Amounts owing to the member or to other corporations that are members of the partnership are not to be included.
- Amounts are determined as at the end of the last fiscal period of the partnership ending in the year of the corporation.
- The proportion of the total amounts is determined by the corporation's share of the partnership's income or loss for the fiscal period of the partnership.

**Part 2 – Investment allowance**

Add the carrying value at the end of the year of the following assets of the corporation:

A share of another corporation	401	
A loan or advance to another corporation (other than a financial institution)	402	2,055,953
A bond, debenture, note, mortgage, hypothecary claim, or similar obligation of another corporation (other than a financial institution)	403	
Long-term debt of a financial institution	404	
A dividend receivable on a share of the capital stock of another corporation	405	
A loan or advance to, or a bond, debenture, note, mortgage, hypothecary claim, or similar obligation of, a partnership all of the members of which, throughout the year, were other corporations (other than financial institutions) that were not exempt from tax under Part I.3 (other than by reason of paragraph 181.1(3)(d))	406	
An interest in a partnership (see note 1 below)	407	
<b>Investment allowance for the year</b>	<b>490</b>	<b>2,055,953</b>

**Notes:**

- Where the corporation has an interest in a partnership or tiered partnerships, consider the following:
  - the investment allowance of a partnership is deemed to be the amount calculated at line 490 above, at the end of its fiscal period, as if it was a corporation;
  - the total of the carrying value of each asset of the partnership described in the above lines is for its last fiscal period ending at or before the end of the corporation's taxation year; and
  - the carrying value of a partnership member's interest at the end of the year is its specified proportion [as defined in subsection 248(1)] of the partnership's investment allowance.
- Lines 401 to 405 should not include the carrying value of a share of the capital stock of, a dividend payable by, or indebtedness of a corporation that is exempt from tax under Part I.3 [other than by reason of paragraph 181.1(3)(d)].
- Where a trust is used as a conduit for loaning money from a corporation to another related corporation (other than a financial institution), the loan will be considered to have been made directly from the lending corporation to the borrowing corporation, according to subsection 181.2(6).

**Part 3 – Taxable capital**

Capital for the year (line 190)		55,100,839	C
<b>Deduct:</b> Investment allowance for the year (line 490)		2,055,953	D
<b>Taxable capital for the year</b> (amount C minus amount D) (if negative, enter "0")	<b>500</b>	<b>53,044,886</b>	

**Part 4 – Taxable capital employed in Canada**

To be completed by a corporation that was resident in Canada at any time in the year

Taxable capital for the year (line 500)	53,044,886	x	Taxable income earned in Canada	610	2,348,089	=	Taxable capital employed in Canada	690	53,044,886
			Taxable income		2,348,089				

- Notes:**
- Regulation 8601 gives details on calculating the amount of taxable income earned in Canada.
  - Where a corporation's taxable income for a taxation year is "0," it shall, for the purposes of the above calculation, be deemed to have a taxable income for that year of \$1,000.
  - In the case of an airline corporation, Regulation 8601 should be considered when completing the above calculation.

To be completed by a corporation that was a non-resident of Canada throughout the year and carried on a business through a permanent establishment in Canada

Total of all amounts each of which is the carrying value at the end of the year of an asset of the corporation used in the year or held in the year, in the course of carrying on any business it carried on during the year through a permanent establishment in Canada	701
--	-----

Deduct the following amounts:

Corporation's indebtedness at the end of the year [other than indebtedness described in any of paragraphs 181.2(3)(c) to (f)] that may reasonably be regarded as relating to a business it carried on during the year through a permanent establishment in Canada	711
---	-----

Total of all amounts each of which is the carrying value at the end of year of an asset described in subsection 181.2(4) of the corporation that it used in the year, or held in the year, in the course of carrying on any business it carried on during the year through a permanent establishment in Canada	712
--	-----

Total of all amounts each of which is the carrying value at the end of year of an asset of the corporation that is a ship or aircraft the corporation operated in international traffic, or personal property used or held by the corporation in carrying on any business during the year through a permanent establishment in Canada (see note below)	713
--	-----

Total deductions (add lines 711, 712, and 713) E

<b>Taxable capital employed in Canada</b> (line 701 minus amount E) (if negative, enter "0")	<b>790</b>
--	------------

- Notes:** Complete line 713 only if the country in which the corporation is resident did not impose a capital tax for the year on similar assets, or a tax for the year on the income from the operation of a ship or aircraft in international traffic, of any corporation resident in Canada during the year.

**Part 5 – Calculation of gross Part 1.3 tax**

Taxable capital employed in Canada (line 690 or 790, whichever applies)		53,044,886
<b>Deduct:</b>	Capital deduction claimed for the year (enter \$50,000,000 or, for related corporations, the amount allocated on Schedule 36)	<b>801</b> 26,000,000
Excess of taxable capital employed in Canada over capital deduction		<b>811</b> 27,044,886
Line 811	27,044,886 × Number of days in the taxation year before 2004 Number of days in the taxation year 365	× 0.00225000 = F
Line 811	27,044,886 × Number of days in the taxation year in 2004 Number of days in the taxation year 365	× 0.00200000 = G
Line 811	27,044,886 × Number of days in the taxation year in 2005 Number of days in the taxation year 365	× 0.00175000 = 47,329 H
Line 811	27,044,886 × Number of days in the taxation year in 2006 Number of days in the taxation year 365	× 0.00125000 = I
Line 811	27,044,886 × Number of days in the taxation year in 2007 Number of days in the taxation year 365	× 0.00062500 = J
<b>Note:</b> The Part 1.3 tax rate is reduced to 0% for the days in the taxation year that are after 2007.		
Subtotal (add amounts F to J)		47,329 K

Where the taxation year of a corporation is less than 51 weeks, calculate the amount of gross Part 1.3 tax as follows:

Amount K	47,329 × Number of days in the year ( 365 ) =	L
		365
<b>Gross Part 1.3 tax</b> (amount K or L, whichever applies)		<b>820</b> 47,329

**Part 6 – Calculation of gross Part 1.3 tax for purposes of the unused surtax credit**

Taxable capital employed in Canada (line 690 or 790, whichever applies)		53,044,886 M
<b>Deduct:</b>	Line 801 above 26,000,000 × 1/5 =	5,200,000 N
Excess (amount M minus amount N) (if negative, enter "0")		47,844,886 O
Amount O	47,844,886 × 0.00225 =	107,651 P
Where the taxation year of a corporation is less than 51 weeks, calculate the amount of gross Part 1.3 tax for purposes of the unused surtax credit as follows:		
Amount P	107,651 × Number of days in the year ( 365 ) =	Q
		365
<b>Gross Part 1.3 tax for purposes of the unused surtax credit</b> (amount P or Q, whichever applies)		<b>821</b> 107,651



# Attached Schedule with Total

Part 1 – All loans and advances to the corporation

Title	Loans Payable		
Description		Amount	
Customer deposits		2,292,137	00
Note Payable		23,523,326	00
Due to Municipality of Chatham-Kent		1,812,626	00
	Total	27,628,089	00

# Attached Schedule with Total

Part 2 – A loan or advance to another corporation (other than a financial institution)

Title      Due from related parties

Description	Amount
Due from Chatham Kent Energy Inc.	1,600,000 00
Due from Middlesex Power Distribution Corporation	455,953 00
Total	2,055,953 00

Canada Customs  
and Revenue AgencyAgence des douanes  
et du revenu du Canada

## SCHEDULE 36

## AGREEMENT AMONG RELATED CORPORATIONS – PART 1.3 TAX

Members of a related group of corporations should use this schedule to allocate the capital deduction of \$50,000,000 among the members of the related group. **Do not file this agreement if no members of the related group have to pay Part 1.3 tax.**

- In cases where a related corporation has more than one taxation year ending in a calendar year, it has to file an agreement for each of those taxation years.
- A corporation that is related to any other corporation at any time in a taxation year of the corporation that ends in a calendar year may file such an agreement.
- In accordance with subsection 181.5(7) of the federal *Income Tax Act*, a Canadian-controlled private corporation is not considered to be related to another corporation for purposes of the capital deduction unless it is also associated with that corporation.

## Agreement

Date filed (do not use this area) ..... 010 Year Month Day

Is this an amended agreement? ..... 020 1 Yes ☐ 2 No ☒

Calendar year to which the agreement applies ..... 030 Year 2005

**Note:** This agreement must include all the information indicated below for all members of the related group, including members to which no amount of capital deduction is allocated for the year. However, any member that is exempt from Part 1.3 tax under subsection 181.1(3) does not have to be included.

Names of all corporations which are members of the related group <b>200</b>	Business Number (if a corporation is not registered, enter "NR") <b>300</b>	Allocation of capital deduction for the year \$ <b>400</b>	Taxation year end to which this agreement applies* (YYYY/MM/DD) <b>500</b>
CHATHAM-KENT HYDRO INC.	89429 0014 RC0001	26,000,000	
1 CHATHAM-KENT ENERGY INC.	89428 6012 RC0001	500,000	
2 CHATHAM-KENT UTILITY SERVICES INC.	86356 0967 RC0001	1,500,000	
3 THE CORPORATION OF THE MUNICIPALITY OF CHATHAM-KENT	86633 7058 RC0001		
4 MIDDLESEX POWER DISTRIBUTION CORPORATION	86570 1635 RC0001	22,000,000	

Total (cannot be more than \$50,000,000)

50,000,000

\* Entries are only required in this column for a corporation that has more than one taxation year ending in the same calendar year and is related in two or more of those taxation years to another corporation that has a taxation year ending in that calendar year. The capital deduction of the first corporation for each such taxation year at the end of which it is related to the other corporation is an amount equal to its capital deduction for the first such taxation year. Enter the taxation year end to which this agreement applies.





SCHEDULE 50

SHAREHOLDER INFORMATION

Name of corporation	Business Number	Taxation year end Year Month Day
CHATHAM-KENT HYDRO INC.	89429 0014 RC0001	2005-12-31

All private corporations must complete this schedule for any shareholder who holds 10% or more of the corporation's common and/or preferred shares.

Name of shareholder		Business Number (Notes 1 & 3)	Social Insurance Number (Note 2 & 3)	Percentage common shares	Percentage preferred shares
100		200	300	400	500
1	CHATHAM-KENT ENERGY INC.	89428 6012 RC0001		100.000	
2					
3					
4					
5					
6					
7					
8					
9					
10					

- Note 1: If a corporate shareholder does not have a business number, "NR" must be entered to indicate the corporation is not registered.
- Note 2: If an individual shareholder does not have a social insurance number, "NA" must be entered to indicate the SIN is not available.
- Note 3: If a trust holds 10% or more of the corporation's common or preferred shares, enter "NR" for the business number and, if space permits, enter the trust's name and account number. Do not enter anything in the "SIN" column.



Ministry of Finance  
Corporations Tax Branch - Hydro PIL  
PO Box 620  
33 King Street West  
Oshawa ON L1H 8E9

Keep this portion for your records.

## Notice of Assessment

Electricity Act, 1998 • Corporations Tax Act, R.S.O. 1990  
from 2005/01/01 to 2005/12/31

CHATHAM-KENT HYDRO INC.

Account No.	Assessment Date (year, month, day)	Page
1800232	2006/07/25	1 of 1

ASSESSMENT NO. 105

Tax: Federal and Provincial PIL  
Assessment Interest

999,324.00
<u>1,826.70CR</u>
997,497.30

Total Assessment Liability

### SUMMARY OF 2005/12/31 TAXATION YEAR TRANSACTIONS

Payments/Transfers

1,249,279.50CR

Sub-Total

1,249,279.50CR

CREDIT BALANCE AVAILABLE IN THIS TAXATION YEAR

251,782.20CR

In accordance with s.s.80(8) of the Corporations Tax Act, as made applicable  
by s.95 of the Electricity Act, 1998, notice is hereby given of the amount of  
tax, penalty and interest for which you are assessed.

Total tax assessed as per company estimate

#### Tax (Re)Assessment Enquiries:

- Toronto (416) 730-5585
- FAX (416) 730-5593

#### Account Billing Enquiries & Change of Address Information:

- Oshawa and Local (905) 433-6708
- Toll-Free 1-800-262-0784 ext. 3036
- Toronto (416) 920-9048 ext. 3036
- FAX (905) 433-5197

0000001

002 PX5003

Detach and return this REMITTANCE FORM with your payment.



Ministry of Finance  
Corporations Tax Branch - Hydro PIL  
PO Box 620  
33 King Street West  
Oshawa ON L1H 8E9

Account No  
**1800232**

**35**  
PX5005

CHATHAM-KENT HYDRO INC.  
C/O JIM HOGAN  
320 QUEEN ST  
PO BOX 70  
CHATHAM  
N7M 5K2

ON

## Remittance Advice - Payment-in-Lieu (PIL)

Electricity Act, 1998  
Corporations Tax Act, R.S.O. 1990

Taxation Year End: (YYYYMMDD)

--	--	--	--	--	--	--	--	--	--

Payment Amount: \$

--	--	--	--	--	--	--	--	--	--

Taxation Year End: (YYYYMMDD)

2	0	0	5	1	2	3	1
---	---	---	---	---	---	---	---

Payment Amount: \$

--	--	--	--	--	--	--	--	--	--

Total Payment  
Enclosed: \$

--	--	--	--	--	--	--	--	--	--



Ministry of Finance  
Corporations Tax Branch - Hydro PIL  
PO Box 620  
33 King Street West  
Oshawa ON L1H 8E9

Keep this portion for your records.

### Notice of Reassessment

Electricity Act, 1998 • Corporations Tax Act, R.S.O. 1990  
from 2005/01/01 to 2005/12/31

Account No.	Reassessment Date (year, month, day)	Page
1800232	2008/03/12	1 of 2

CHATHAM-KENT HYDRO INC.

REASSESSMENT NO. 141 REPLACING ASSESSMENT DATED: 2006/07/25

Tax: Federal and Provincial PIL

Assessment Interest

Total Reassessment Liability

980,295.00

3,430.82CR

976,864.18

#### SUMMARY OF 2005/12/31 TAXATION YEAR TRANSACTIONS

Payments/Transfers

1,249,279.50CR

Refunds

252,196.41

Sub-Total

997,083.09CR

CREDIT BALANCE AVAILABLE IN THIS TAXATION YEAR

20,218.91CR

In accordance with s.s.80(8) of the Corporations Tax Act, as made applicable by s.95 of the Electricity Act, 1998, notice is hereby given of the amount of tax, penalty and interest for which you are assessed.

Adjustment to the computation of Total Tax payable.

Mathematical error in computation of Net Paid-up Capital.

Adjustment to the computation of Investment Allowance. Taxable Capital revised

Mathematical error in computation of Taxable Paid-up Capital.

Adjustment to the computation of Capital Tax.

#### Tax (Re)Assessment Enquiries:

- Toronto (416) 730-5585
- FAX (416) 730-5593

#### Account Billing Enquiries & Change of Address Information:

- Oshawa and Local (905) 433-6708
- Toronto (416) 920-9048 ext. 3036
- Toll-Free 1-800-282-0784 ext. 3036
- FAX (905) 433-5197

(this page is left intentionally blank)

## **Attachment 24**

### **Ministry of Finance Reassessment Information**

1900232 - CHATHAM-KENT HYDRO INC.

RETURN PERIOD END DATE	:	2001-12-31	
	:	REPORTED 01	
ONT INCOME TAX	:	0	
CORPORATE MINIMUM TAX	:	0	
CAPITAL TAX	:	35,077	
PREMIUM TAX	:	0	
ONTARIO TOTAL TAX	:	35,077	
FED TOTAL TAXES	:	24,662	
PIL TOTAL TAX	:	59,739	
ENVIRONMENTAL TAX CREDIT	:	0	
SPECIFIED TAX CREDIT	:		
RETURN PERIOD END DATE	:	2002-12-31	2002-12-31
	:	REPORTED 01	ADJUSTED 02
ONT INCOME TAX	:	0	0
CORPORATE MINIMUM TAX	:	17,594	17,594
CAPITAL TAX	:	138,690	162,512
PREMIUM TAX	:	0	0
ONTARIO TOTAL TAX	:	156,284	180,106
FED TOTAL TAXES	:	102,681	120,296
PIL TOTAL TAX	:	258,965	300,402
ENVIRONMENTAL TAX CREDIT	:	0	0
SPECIFIED TAX CREDIT	:	0	0
RETURN PERIOD END DATE	:	2003-12-31	2003-12-31
	:	ADJUSTED 02	ADJUSTED 03
ONT INCOME TAX	:	167,854	227,023
CORPORATE MINIMUM TAX	:	0	0
CAPITAL TAX	:	152,992	152,992
PREMIUM TAX	:	0	0
ONTARIO TOTAL TAX	:	320,846	380,015
FED TOTAL TAXES	:	444,906	553,778
PIL TOTAL TAX	:	765,752	933,793
ENVIRONMENTAL TAX CREDIT	:	0	0
SPECIFIED TAX CREDIT	:	0	0
RETURN PERIOD END DATE	:	2004-12-31	
	:	REPORTED 01	
ONT INCOME TAX	:	305,177	
CORPORATE MINIMUM TAX	:	0	
CAPITAL TAX	:	156,715	
PREMIUM TAX	:	0	
ONTARIO TOTAL TAX	:	461,892	
FED TOTAL TAXES	:	483,424	
PIL TOTAL TAX	:	945,316	
ENVIRONMENTAL TAX CREDIT	:	0	
SPECIFIED TAX CREDIT	:	0	
RETURN PERIOD END DATE	:	2005-12-31	2005-12-31
	:	ADJUSTED 03	ADJUSTED 04
ONT INCOME TAX	:	328,732	321,185
CORPORATE MINIMUM TAX	:	0	0
CAPITAL TAX	:	131,970	131,809
PREMIUM TAX	:	0	0
ONTARIO TOTAL TAX	:	460,702	452,994
FED TOTAL TAXES	:	538,622	527,301
PIL TOTAL TAX	:	999,324	980,295
ENVIRONMENTAL TAX CREDIT	:	0	0
SPECIFIED TAX CREDIT	:	0	0

## Additional CKH Tax Reassessment Details

September 8, 2011

Per Discussion with Ministry of Finance

416-218-3283

	<u>As Filed</u>	<u>Change</u>	<u>As Reassessed</u>
2002 Taxation Year			
Capital Tax	\$138,690	\$23,822	\$162,512
Increase in loans and advances		\$7,915,929	
Federal Tax	\$102,681	\$17,615	\$120,296
Increase in loans and advances*		\$7,915,929	
Corporate Minimum Tax	\$17,594	\$0	\$17,594
Total Tax	\$258,965	\$41,437	\$300,402
2003 Taxation Year			
Ontario Income Tax	\$167,854	\$59,169	\$227,023
T2S(1) Adj (\$11,624 of income tax)		\$93,000	
Reduce Loss Cfwd from 2001 (\$47,545 of income tax)		\$380,357	
Federal Tax	\$444,906	\$108,872	\$553,778
T2S(1) Adj (Bad Debts & Misc.)		\$93,000	
Reduce Loss Cfwd from 2001		\$380,357	
Capital Tax	\$152,992	\$0	\$152,992
Total Tax	\$765,752	\$168,041	\$933,793
2005 Taxation Year			
Ontario Income Tax	\$328,732	-\$7,547	\$321,185
Increase in CCA (\$7,547 of income tax)		\$53,907	
Federal Tax	\$538,622	-\$11,321	\$527,301
Increase in CCA*		\$53,907	
Capital Tax	\$131,970	-\$161	\$131,809
NBV vs UCC Change		\$53,907	
Total Tax	\$999,324	-\$19,029	\$980,295

### **Note:**

(1) No reassessments accrued for period ended December 31, 2001 and period ended December 31, 2004.

(this page is left intentionally blank)



**Attachment 25**  
**Revenue Collected from Customers**

**Entegrus Powerlines Inc. - Chatham-Kent**  
**PILs Revenue Recovery Calculation**

**March 1, 2002 to December 31, 2002**

Rate Class	Rate	Cust/Conn	Recovered	Rate	kWh/kW	Recovered	Grand Total	Mthly Revenue	Annual Total
Residential	\$2.16	28,187	\$608,839	\$0.0017	196,330,750	\$333,762	\$942,601		
GS<50	\$6.34	3,277	\$207,762	\$0.0013	85,095,554	\$110,624	\$318,386		
GS>50 to 4,999 kW	\$33.48	452	\$151,330	\$0.0979	629,066	\$61,586	\$212,915		
GS>50 to 4,999 kW - Interval	\$33.48	-	\$0	\$0.0979	241,292	\$23,622	\$23,622		
GS>50 to 4,999 kW - Time of Use	\$883.69	4	\$35,348	\$0.1697	144,352	\$24,497	\$59,844		
Large Use	\$2,030.74	3	\$60,922	\$0.1978	165,478	\$32,732	\$93,654		
Street Lighting	\$728.83	1	\$7,288	\$0.2097	18,636	\$3,908	\$11,196		
Sentinel Lighting	\$0.44	402	\$1,769	\$0.3125	1,135	\$355	\$2,123		
		32,326	\$1,073,258		282,626,261	\$591,085	\$1,664,343	\$166,434	\$1,664,343

**January 1, 2003 to December 31, 2003**

Rate Class	Rate	Cust/Conn	Recovered	Rate	kWh/kW	Recovered	Grand Total	Mthly Revenue	Annual Total
Residential	\$2.16	28,204	\$731,048	\$0.0017	237,293,717	\$403,399	\$1,134,447		
GS<50	\$6.34	3,273	\$249,010	\$0.0013	102,379,732	\$133,094	\$382,103		
GS>50 to 4,999 kW	\$33.48	400	\$160,704	\$0.0979	662,238	\$64,833	\$225,537		
GS>50 to 4,999 kW - Interval	\$33.48	38	\$15,267	\$0.0979	349,658	\$34,231	\$49,498		
GS>50 to 4,999 kW - Time of Use	\$883.69	4	\$42,417	\$0.1697	141,975	\$24,093	\$66,510		
Large Use	\$2,030.74	3	\$73,107	\$0.1978	196,211	\$38,811	\$111,917		
Street Lighting	\$728.83	1	\$8,746	\$0.2097	22,715	\$4,763	\$13,509		
Sentinel Lighting	\$0.44	402	\$2,123	\$0.3125	1,216	\$380	\$2,503		
		32,325	\$1,282,421		341,047,462	\$703,605	\$1,986,025	\$165,502	\$1,986,025

**January 1, 2004 to March 31, 2004**

Rate Class	Rate	Cust/Conn	Recovered	Rate	kWh/kW	Recovered	Grand Total	Mthly Revenue	Annual Total
Residential	\$2.16	28,200	\$182,736	\$0.0017	66,625,171	\$113,263	\$295,999		
GS<50	\$6.34	3,291	\$62,595	\$0.0013	26,883,447	\$34,948	\$97,543		
GS>50 to 4,999 kW	\$33.48	334	\$33,547	\$0.0979	158,874	\$15,554	\$49,101		
GS>50 to 4,999 kW - Interval	\$33.48	41	\$4,118	\$0.0979	87,240	\$8,541	\$12,659		
GS>50 to 4,999 kW - Time of Use	\$883.69	4	\$10,604	\$0.1697	33,929	\$5,758	\$16,362		
Large Use	\$2,030.74	2	\$12,184	\$0.1978	43,145	\$8,534	\$20,719		
Street Lighting	\$728.83	1	\$2,186	\$0.2097	5,679	\$1,191	\$3,377		
Sentinel Lighting	\$0.44	361	\$477	\$0.3125	268	\$84	\$560		
		32,234	\$308,448		93,837,754	\$187,872	\$496,320	\$165,440	

**April 1, 2004 to December 31, 2004**

Rate Class	Rate	Cust/Conn	Recovered	Rate	kWh/kW	Recovered	Grand Total	Mthly Revenue	Annual Total
Residential	\$0.00	-	\$0	\$0.0036	169,385,847	\$609,789	\$609,789		
GS<50	\$0.00	-	\$0	\$0.0026	75,080,743	\$195,210	\$195,210		
GS>50 to 4,999 kW	\$0.00	-	\$0	\$0.1802	482,213	\$86,895	\$86,895		
GS>50 to 4,999 kW - Interval	\$0.00	-	\$0	\$0.1802	300,363	\$54,125	\$54,125		
GS>50 to 4,999 kW - Time of Use	\$0.00	-	\$0	\$0.2543	129,704	\$32,984	\$32,984		
Large Use	\$0.00	-	\$0	\$0.4731	112,620	\$53,281	\$53,281		
Street Lighting	\$0.00	-	\$0	\$0.6274	17,036	\$10,688	\$10,688		
Sentinel Lighting	\$0.00	-	\$0	\$1.6318	803	\$1,311	\$1,311		
		-	\$0		245,509,330	\$1,044,283	\$1,044,283	\$116,031	\$1,540,603

**January 1, 2005 to March 31, 2005**

Rate Class	Rate	Cust/Conn	Recovered	Rate	kWh/kW	Recovered	Grand Total	Mthly Revenue	Annual Total
Residential	\$0.00	-	\$0	\$0.0036	69,632,658	\$250,678	\$250,678		
GS<50	\$0.00	-	\$0	\$0.0026	27,573,864	\$71,692	\$71,692		
GS>50 to 4,999 kW	\$0.00	-	\$0	\$0.1802	157,351	\$28,355	\$28,355		
GS>50 to 4,999 kW - Interval	\$0.00	-	\$0	\$0.1802	94,396	\$17,010	\$17,010		
GS>50 to 4,999 kW - Time of Use	\$0.00	-	\$0	\$0.2543	40,878	\$10,395	\$10,395		
Large Use	\$0.00	-	\$0	\$0.4731	30,028	\$14,206	\$14,206		
Street Lighting	\$0.00	-	\$0	\$0.6274	5,679	\$3,563	\$3,563		
Sentinel Lighting	\$0.00	-	\$0	\$1.6318	285	\$465	\$465		
		-	\$0		97,535,138	\$396,364	\$396,364	\$132,121	

**April 1, 2005 to December 31, 2005**

Rate Class	Rate	Cust/Conn	Recovered	Rate	kWh/kW	Recovered	Grand Total	Mthly Revenue	Annual Total
Residential	\$0.00	-	\$0	\$0.0042	185,656,469	\$779,757	\$779,757		
GS<50	\$0.00	-	\$0	\$0.0029	80,313,695	\$232,910	\$232,910		
GS>50 to 4,999 kW	\$0.00	-	\$0	\$0.2180	457,932	\$99,829	\$99,829		
GS>50 to 4,999 kW - Interval	\$0.00	-	\$0	\$0.2180	324,416	\$70,723	\$70,723		
GS>50 to 4,999 kW - Time of Use	\$0.00	-	\$0	\$0.3814	140,017	\$53,402	\$53,402		
Large Use	\$0.00	-	\$0	\$0.5196	88,932	\$46,209	\$46,209		
Street Lighting	\$0.00	-	\$0	\$0.7641	17,035	\$13,017	\$13,017		
Sentinel Lighting	\$0.00	-	\$0	\$1.9963	864	\$1,725	\$1,725		
		-	\$0		266,999,361	\$1,297,572	\$1,297,572	\$144,175	\$1,693,936

Entegrus Powerlines Inc. - Chatham-Kent  
PILs Revenue Recovery Calculation

January 1, 2006 to April 30, 2006									
Rate Class	Rate	Cust/Conn	Recovered	Rate	kWh/kW	Recovered	Grand Total	Mthly Revenue	Annual Total
Residential	\$0.00	-	\$0	\$0.0042	81,611,348	\$342,768	\$342,768		
GS<50	\$0.00	-	\$0	\$0.0029	35,521,956	\$103,014	\$103,014		
GS>50 to 4,999 kW	\$0.00	-	\$0	\$0.2180	200,065	\$43,614	\$43,614		
GS>50 to 4,999 kW - Interval	\$0.00	-	\$0	\$0.2180	132,061	\$28,789	\$28,789		
GS>50 to 4,999 kW - Time of Use	\$0.00	-	\$0	\$0.3814	46,484	\$17,729	\$17,729		
Large Use	\$0.00	-	\$0	\$0.5196	40,102	\$20,837	\$20,837		
Street Lighting	\$0.00	-	\$0	\$0.7641	6,867	\$5,247	\$5,247		
Sentinel Lighting	\$0.00	-	\$0	\$1.9963	381	\$761	\$761		
		-	\$0		117,559,264	\$562,759	\$562,759	\$140,690	\$562,759

GRAND TOTAL									
Rate Class	Rate	Cust/Conn	Recovered	Rate	kWh/kW	Recovered	Grand Total	Mthly Revenue	Annual Total
Residential			\$1,522,623			\$2,833,416	\$4,356,039		
GS<50			\$519,366			\$881,492	\$1,400,858		
GS>50 to 4,999 kW			\$345,581			\$400,665	\$746,246		
GS>50 to 4,999 kW - Interval			\$19,385			\$237,042	\$256,427		
GS>50 to 4,999 kW - Time of Use			\$88,369			\$168,858	\$257,227		
Large Use			\$146,213			\$214,610	\$360,823		
Street Lighting			\$18,221			\$42,377	\$60,598		
Sentinel Lighting			\$4,368			\$5,080	\$9,447		
		-	\$2,664,126		-	\$4,783,539	\$7,447,665		\$7,447,665

(this page is left intentionally blank)

**Attachment 26**  
**Rate Calculation Support**

## Entegrus Powerlines Inc. - Chatham-Kent

### Calculation of Approved PILs in Rates

2001-2002 PILs Rates										
Effective from March 1, 2002 to March 31, 2004										
Rate Class	kW	kWh	Number of Customers	Delivery Revenue	% of Total Delivery	PILs Allocation	Fixed		Variable	
							65.4%	Rate	34.6%	Rate
Residential	-	221,588,135	28,166	\$4,543,874	56.37%	\$1,115,759	\$729,706.46	\$2.16	\$386,052.65	\$0.0017
General Service < 50 kW	-	109,373,371	3,408	\$1,614,825	20.03%	\$396,524	\$259,326.78	\$6.34	\$137,197.35	\$0.0013
General Service > 50 kW	972,684	368,280,441	448	\$1,120,914	13.91%	\$275,243	\$180,008.94	\$33.48	\$95,234.09	\$0.0979
TOU	132,240	64,424,896	4	\$264,130	3.28%	\$64,858	\$42,416.94	\$883.69	\$22,440.77	\$0.1697
Large User	195,538	79,253,217	3	\$455,234	5.65%	\$111,784	\$73,106.60	\$2,030.74	\$38,677.19	\$0.1978
Sentinel Lighting	1,979	461,013	220	\$7,279	0.09%	\$1,787	\$1,168.89	\$0.44	\$618.40	\$0.3125
Street Light	22,069	8,257,320	1	\$54,461	0.68%	\$13,373	\$8,745.90	\$728.83	\$4,627.04	\$0.2097
	1,324,510	851,638,393	32,250	\$8,060,715		\$1,979,328	\$1,294,480.51		\$684,847.49	
PILs Amount Per Decision						\$1,979,328				

2004 PILs Rates										
Effective from April 1, 2004 to March 31, 2005										
Rate Class	kW	kWh	Number of Customers	Delivery Revenue	% of Total Delivery	PILs Allocation	Fixed		Variable	
							0.0%	Rate	100.0%	Rate
Residential	-	245,672,912	28,148	\$6,768,188	59.39%	\$889,410	\$0.00	\$0.00	\$889,409.65	\$0.0036
General Service < 50 kW	-	104,026,175	3,274	\$2,062,654	18.10%	\$271,054	\$0.00	\$0.00	\$271,053.99	\$0.0026
General Service > 50 kW	1,032,626	394,297,288	452	\$1,416,018	12.42%	\$186,079	\$0.00	\$0.00	\$186,079.36	\$0.1802
TOU	165,220	80,681,374	4	\$319,686	2.80%	\$42,010	\$0.00	\$0.00	\$42,010.03	\$0.2543
Large User	196,515	76,941,225	3	\$707,553	6.21%	\$92,980	\$0.00	\$0.00	\$92,979.76	\$0.4731
Sentinel Lighting	1,360	506,872	402	\$16,888	0.15%	\$2,219	\$0.00	\$0.00	\$2,219.26	\$1.6318
Street Light	22,225	8,404,225	1	\$106,110	0.93%	\$13,944	\$0.00	\$0.00	\$13,943.95	\$0.6274
	<b>1,417,946</b>	<b>910,530,071</b>	<b>32,284</b>	<b>\$11,397,097</b>		<b>\$1,497,696</b>	<b>\$0.00</b>		<b>\$1,497,696.00</b>	
PILs Amount Per Decision						\$1,497,696				

2005 PILs Rates										
Effective from April 1, 2005 to March 31, 2006										
Rate Class	kW	kWh	Number of Customers	Delivery Revenue	% of Total Delivery	PILs Allocation	Fixed		Variable	
							0.0%	Rate	100.0%	Rate
Residential	-	248,324,523	28,204	\$6,789,194	60.86%	\$1,043,429	\$0.00	\$0.00	\$1,043,429.16	\$0.0042
General Service < 50 kW	42,776	107,128,527	3,273	\$2,052,938	18.40%	\$315,515	\$0.00	\$0.00	\$315,515.42	\$0.0029
General Service > 50 kW	1,013,027	396,146,453	438	\$1,437,248	12.88%	\$220,890	\$0.00	\$0.00	\$220,890.21	\$0.2180
TOU	141,975	64,160,678	4	\$352,321	3.16%	\$54,148	\$0.00	\$0.00	\$54,148.11	\$0.3814
Large User	116,775	40,010,798	2	\$394,763	3.54%	\$60,671	\$0.00	\$0.00	\$60,671.01	\$0.5196
Sentinel Lighting	1,361	418,184	363	\$17,678	0.16%	\$2,717	\$0.00	\$0.00	\$2,716.93	\$1.9963
Street Light	22,225	8,065,495	1	\$110,490	0.99%	\$16,981	\$0.00	\$0.00	\$16,981.17	\$0.7641
	<b>1,338,139</b>	<b>864,254,658</b>	<b>32,285</b>	<b>\$11,154,632</b>		<b>\$1,714,352</b>	<b>\$0.00</b>		<b>\$1,714,352.00</b>	
PILs Amount Per Decision						\$1,714,352				

**Attachment 27**  
**2002 Original RAM Model**  
**EB-2002-0090**

Chatham Kent Hydro  
PBR Handbook Recommended  
Overall Rate Impacts By Rate Class And Service Area

Line No.		1999 Actual Rates				March 2001 Target Rates				% Increase	Revenue Change	Overall %	
		Total Revenue	COP	Delivery Revenue	Volumes	Total	COP	Delivery	Total				COP
Blenheim													
1	Residential	\$ 1,194,926	\$ 1,154,014	\$ 40,912	15,237,677	7.84	7.57	0.27	#REF!	7.57	#REF!	#REF!	#REF!
2	General Service	\$ 1,830,036	\$ 1,691,332	\$ 138,704	23,390,077	7.82	7.23	0.59	#REF!	7.23	#REF!	#REF!	#REF!
3	TOU	\$ 1,313,502	\$ 1,249,440	\$ 64,062	21,425,089	6.13	5.83	0.30	#REF!	5.83	#REF!	#REF!	#REF!
4	Large User	\$ -	\$ -	\$ -	-	-	-	-	-	-	-	0.0%	\$ -
5	Sentinel Light	\$ 2,032	\$ 1,669	\$ 363	26,316	7.72	6.34	1.38	#REF!	6.34	#REF!	#REF!	#REF!
6	Street Light	\$ 36,200	\$ 31,457	\$ 4,743	496,080	7.30	6.34	0.96	#REF!	6.34	#REF!	#REF!	#REF!
7		\$ 4,376,696	\$ 4,127,912	\$ 248,784	60,575,239								#REF! #REF!
Bothwell													
8	Residential	\$ 327,504	\$ 253,746	\$ 73,758	3,577,559	9.15	7.09	2.06	#REF!	7.09	#REF!	#REF!	#REF!
9	General Service	\$ 234,953	\$ 192,812	\$ 42,141	2,847,189	8.25	6.77	1.48	#REF!	6.77	#REF!	#REF!	#REF!
10	TOU	\$ -	\$ -	\$ -	-	-	-	-	-	-	-	0.0%	\$ -
11	Large User	\$ -	\$ -	\$ -	-	-	-	-	-	-	-	0.0%	\$ -
12	Sentinel Light	\$ 1,865	\$ 1,436	\$ 429	24,179	7.71	5.94	1.77	#REF!	5.94	#REF!	#REF!	#REF!
13	Street Light	\$ 13,021	\$ 10,334	\$ 2,687	174,006	7.48	5.94	1.54	#REF!	5.94	#REF!	#REF!	#REF!
14		\$ 577,343	\$ 458,328	\$ 119,015	6,622,933								#REF! #REF!
Chatham													
15	Residential	\$ 11,745,095	\$ 9,234,344	\$ 2,510,751	133,527,329	8.80	6.92	1.88	#REF!	6.92	#REF!	#REF!	#REF!
16	General Service	\$ 16,354,930	\$ 15,212,508	\$ 1,142,422	230,388,081	7.10	6.60	0.50	#REF!	6.60	#REF!	#REF!	#REF!
17	TOU	\$ 3,470,134	\$ 3,368,064	\$ 102,070	56,047,186	6.19	6.01	0.18	#REF!	6.01	#REF!	#REF!	#REF!
18	Large User	\$ 1,448,762	\$ 1,332,867	\$ 115,895	25,051,899	5.78	5.32	0.46	#REF!	5.32	#REF!	#REF!	#REF!
19	Sentinel Light	\$ 15,256	\$ 11,458	\$ 3,798	197,875	7.71	5.79	1.92	#REF!	5.79	#REF!	#REF!	#REF!
20	Street Light	\$ 264,731	\$ 232,691	\$ 32,040	4,018,536	6.59	5.79	0.80	#REF!	5.79	#REF!	#REF!	#REF!
21		\$ 33,298,908	\$ 29,391,932	\$ 3,906,976	449,230,906								#REF! #REF!
Dresden													
22	Residential	\$ 823,340	\$ 658,891	\$ 164,449	9,396,371	8.76	7.01	1.75	#REF!	7.01	#REF!	#REF!	#REF!
23	General Service	\$ 1,413,018	\$ 1,285,796	\$ 127,222	19,204,971	7.36	6.70	0.66	#REF!	6.70	#REF!	#REF!	#REF!
24	TOU	\$ -	\$ -	\$ -	-	-	-	-	-	-	-	0.0%	\$ -
25	Large User	\$ -	\$ -	\$ -	-	-	-	-	-	-	-	0.0%	\$ -
26	Sentinel Light	\$ 4,423	\$ 3,364	\$ 1,059	57,290	7.72	5.87	1.85	#REF!	5.87	#REF!	#REF!	#REF!
27	Street Light	\$ 14,848	\$ 11,190	\$ 3,658	190,584	7.79	5.87	1.92	#REF!	5.87	#REF!	#REF!	#REF!
28		\$ 2,255,629	\$ 1,959,241	\$ 296,388	28,849,216								#REF! #REF!



Chatham Kent Hydro  
PBR Handbook Recommended  
Overall Rate Impacts By Rate Class And Service Area

Line No.		1999 Actual Rates							March 2001 Target Rates			% Increase	Revenue Change	Overall %		
		Total Revenue	COP	Delivery Revenue	Volumes	Total	COP	Delivery	Total	COP	Delivery					
Erieau																
1	Residential	\$ 213,370	\$ 171,580	\$ 41,790	2,562,356	8.33	6.70	1.63	#REF!	6.70	#REF!	#REF!	#REF!			
2	General Service	\$ 98,536	\$ 77,472	\$ 21,064	1,211,752	8.13	6.39	1.74	#REF!	6.39	#REF!	#REF!	#REF!			
3	TOU	\$ -	\$ -	\$ -	-	-	-	-	-	-	-	0.0%	\$ -			
4	Large User	\$ -	\$ -	\$ -	-	-	-	-	-	-	-	0.0%	\$ -			
5	Sentinel Light	\$ -	\$ -	\$ -	-	-	-	-	-	-	-	0.0%	\$ -			
6	Street Light	\$ 8,329	\$ 6,451	\$ 1,878	115,056	7.24	5.61	1.63	#REF!	5.61	#REF!	#REF!	#REF!			
7		\$ 320,235	\$ 255,503	\$ 64,732	3,889,164								#REF!	#REF!	#REF!	
Merlin																
8	Residential	\$ 245,096	\$ 185,007	\$ 60,089	2,762,675	8.87	6.70	2.18	#REF!	6.70	#REF!	#REF!	#REF!			
9	General Service	\$ 102,224	\$ 75,317	\$ 26,907	1,177,958	8.68	6.39	2.28	#REF!	6.39	#REF!	#REF!	#REF!			
10	TOU	\$ -	\$ -	\$ -	-	-	-	-	-	-	-	0.0%	\$ -			
11	Large User	\$ -	\$ -	\$ -	-	-	-	-	-	-	-	0.0%	\$ -			
12	Sentinel Light	\$ 532	\$ 386	\$ 146	6,888	7.72	5.61	2.12	#REF!	5.61	#REF!	#REF!	#REF!			
13	Street Light	\$ 4,800	\$ 3,532	\$ 1,268	63,000	7.62	5.61	2.01	#REF!	5.61	#REF!	#REF!	#REF!			
14		\$ 352,652	\$ 264,243	\$ 88,409	4,010,521								#REF!	#REF!	#REF!	
Thamesville																
15	Residential	\$ 248,712	\$ 218,075	\$ 30,637	3,112,918	7.99	7.01	0.98	#REF!	7.01	#REF!	#REF!	#REF!			
16	General Service	\$ 331,104	\$ 299,924	\$ 31,180	4,484,025	7.38	6.69	0.70	#REF!	6.69	#REF!	#REF!	#REF!			
17	TOU	\$ -	\$ -	\$ -	-	-	-	-	-	-	-	0.0%	\$ -			
18	Large User	\$ -	\$ -	\$ -	-	-	-	-	-	-	-	0.0%	\$ -			
19	Sentinel Light	\$ 1,697	\$ 1,288	\$ 409	21,960	7.73	5.87	1.86	#REF!	5.87	#REF!	#REF!	#REF!			
20	Street Light	\$ 16,920	\$ 14,443	\$ 2,477	246,240	6.87	5.87	1.01	#REF!	5.87	#REF!	#REF!	#REF!			
21		\$ 598,433	\$ 533,730	\$ 64,703	7,865,143								#REF!	#REF!	#REF!	
Tilbury																
22	Residential	\$ 1,312,707	\$ 1,067,489	\$ 245,218	16,240,546	8.08	6.57	1.51	#REF!	6.57	#REF!	#REF!	#REF!			
23	General Service	\$ 4,815,862	\$ 4,604,255	\$ 211,607	73,365,481	6.56	6.28	0.29	#REF!	6.28	#REF!	#REF!	#REF!			
24	TOU	\$ -	\$ -	\$ -	-	-	-	-	-	-	-	0.0%	\$ -			
25	Large User	\$ -	\$ -	\$ -	-	-	-	-	-	-	-	0.0%	\$ -			
26	Sentinel Light	\$ 3,549	\$ 2,532	\$ 1,017	46,014	7.71	5.50	2.21	#REF!	5.50	#REF!	#REF!	#REF!			
27	Street Light	\$ 27,852	\$ 22,737	\$ 5,115	413,136	6.74	5.50	1.24	#REF!	5.50	#REF!	#REF!	#REF!			
28		\$ 6,159,970	\$ 5,697,013	\$ 462,957	90,065,177								#REF!	#REF!	#REF!	

Chatham Kent Hydro  
PBR Handbook Recommended  
Overall Rate Impacts By Rate Class And Service Area

Line No.		1999 Actual Rates				March 2001 Target Rates				% Increase	Revenue Change	Overall %	
		Total Revenue	COP	Delivery Revenue	Volumes	Total	COP	Delivery	Total				COP
	Ridgetown												
1	Residential	\$ 952,190	\$ 718,831	\$ 233,359	10,601,323	8.98	6.78	2.20	#REF!	6.78	#REF!	#REF!	#REF!
2	General Service	\$ 1,334,974	\$ 1,205,557	\$ 129,417	18,621,550	7.17	6.47	0.69	#REF!	6.47	#REF!	#REF!	#REF!
3	TOU	\$ -	\$ -	\$ -	-	-	-	-	-	-	-	0.0%	\$ -
4	Large User	\$ -	\$ -	\$ -	-	-	-	-	-	-	-	0.0%	\$ -
5	Sentinel Light	\$ 1,913	\$ 1,409	\$ 504	24,823	7.71	5.68	2.03	#REF!	5.68	#REF!	#REF!	#REF!
6	Street Light	\$ 39,529	\$ 32,047	\$ 7,482	564,480	7.00	5.68	1.33	#REF!	5.68	#REF!	#REF!	#REF!
7		\$ 2,328,606	\$ 1,957,845	\$ 370,761	29,812,176								#REF! #REF!
	Wallaceburg												
8	Residential	\$ 3,329,034	\$ 2,505,678	\$ 823,356	37,655,069	8.84	6.65	2.19	#REF!	6.65	#REF!	#REF!	#REF!
9	General Service	\$ 8,058,321	\$ 7,533,035	\$ 525,286	118,566,859	6.80	6.35	0.44	#REF!	6.35	#REF!	#REF!	#REF!
10	TOU	\$ -	\$ -	\$ -	-	-	-	-	-	-	-	0.0%	\$ -
11	Large User	\$ 3,219,393	\$ 2,876,947	\$ 342,446	49,338,918	6.53	5.83	0.69	#REF!	5.83	#REF!	#REF!	#REF!
12	Sentinel Light	\$ 8,319	\$ 6,003	\$ 2,316	107,744	7.72	5.57	2.15	#REF!	5.57	#REF!	#REF!	#REF!
13	Street Light	\$ 91,250	\$ 69,199	\$ 22,051	1,242,000	7.35	5.57	1.78	#REF!	5.57	#REF!	#REF!	#REF!
14		\$ 14,706,317	\$ 12,990,861	\$ 1,715,456	206,910,590								#REF! #REF!
	Wheatley												
15	Residential	\$ 477,413	\$ 399,574	\$ 77,839	5,648,238	8.45	7.07	1.38	#REF!	7.07	#REF!	#REF!	#REF!
16	General Service	\$ 484,075	\$ 435,162	\$ 48,913	6,442,602	7.51	6.75	0.76	#REF!	6.75	#REF!	#REF!	#REF!
17	TOU	\$ -	\$ -	\$ -	-	-	-	-	-	-	-	0.0%	\$ -
18	Large User	\$ -	\$ -	\$ -	-	-	-	-	-	-	-	0.0%	\$ -
19	Sentinel Light	\$ 1,168	\$ 956	\$ 212	16,134	7.24	5.92	1.32	#REF!	5.92	#REF!	#REF!	#REF!
20	Street Light	\$ 11,606	\$ 9,600	\$ 2,006	162,072	7.16	5.92	1.24	#REF!	5.92	#REF!	#REF!	#REF!
21		\$ 974,262	\$ 845,292	\$ 128,970	12,269,046								#REF! #REF!
22	Total												
23	Residential	\$ 20,869,387	\$ 16,567,231	\$ 4,302,156	240,322,061	8.68	6.89	1.79	#REF!	6.89	#REF!	#REF!	#REF!
24	General Service	\$ 35,058,033	\$ 32,613,170	\$ 2,444,863	499,700,545	7.02	6.53	0.49	#REF!	6.53	#REF!	#REF!	#REF!
25	TOU	\$ 4,783,636	\$ 4,617,504	\$ 166,132	77,472,275	6.17	5.96	0.21	#REF!	5.96	#REF!	#REF!	#REF!
26	Large User	\$ 4,668,155	\$ 4,209,814	\$ 458,341	74,390,817	6.28	5.66	0.62	#REF!	5.66	#REF!	#REF!	#REF!
27	Sentinel Light	\$ 40,754	\$ 30,502	\$ 10,252	529,223	7.70	5.76	1.94	#REF!	5.76	#REF!	#REF!	#REF!
28	Street Light	\$ 529,086	\$ 443,681	\$ 85,405	7,685,190	6.88	5.77	1.11	#REF!	5.77	#REF!	#REF!	#REF!
42		\$ 65,949,051	\$ 58,481,900	\$ 7,467,151	900,100,111								#REF! #REF!

Chatham Kent Hydro  
Rate Mitigation Proposal By Rate Class And Service Area

Line No.		Total Revenue	Delivery Revenue	Volumes	% Inc	March 2001 \$ Inc	Total Del
Blenheim							
1	Residential	\$ 1,194,926	\$ 40,912	15,237,677	#REF!	#REF!	#REF!
2	General Service	\$ 1,830,036	\$ 138,704	23,390,077	#REF!	#REF!	#REF!
3	TOU	\$ 1,313,502	\$ 64,062	21,425,089	#REF!	#REF!	#REF!
4	Large User	\$ -	\$ -	-	#REF!	#REF!	#REF!
5	Sentinel Light	\$ 2,032	\$ 363	26,316	#REF!	#REF!	#REF!
6	Street Light	\$ 36,200	\$ 4,743	496,080	#REF!	#REF!	#REF!
7		\$ 4,376,696	\$ 248,784	60,575,239	#REF!	#REF!	#REF!
Bothwell							
8	Residential	\$ 327,504	\$ 73,758	3,577,559	#REF!	#REF!	#REF!
9	General Service	\$ 234,953	\$ 42,141	2,847,189	#REF!	#REF!	#REF!
10	TOU	\$ -	\$ -	-	#REF!	#REF!	#REF!
11	Large User	\$ -	\$ -	-	#REF!	#REF!	#REF!
12	Sentinel Light	\$ 1,865	\$ 429	24,179	#REF!	#REF!	#REF!
13	Street Light	\$ 13,021	\$ 2,687	174,006	#REF!	#REF!	#REF!
14		\$ 577,343	\$ 119,015	6,622,933	#REF!	#REF!	#REF!
Chatham							
15	Residential	\$ 11,745,095	\$ 2,510,751	133,527,329	#REF!	#REF!	#REF!
16	General Service	\$ 16,354,930	\$ 1,142,422	230,388,081	#REF!	#REF!	#REF!
17	TOU	\$ 3,470,134	\$ 102,070	56,047,186	#REF!	#REF!	#REF!
18	Large User	\$ 1,448,762	\$ 115,895	25,051,899	#REF!	#REF!	#REF!
19	Sentinel Light	\$ 15,256	\$ 3,798	197,875	#REF!	#REF!	#REF!
20	Street Light	\$ 264,731	\$ 32,040	4,018,536	#REF!	#REF!	#REF!
21		\$ 33,298,908	\$ 3,906,976	449,230,906	#REF!	#REF!	#REF!
Dresden							
22	Residential	\$ 823,340	\$ 164,449	9,396,371	#REF!	#REF!	#REF!
23	General Service	\$ 1,413,018	\$ 127,222	19,204,971	#REF!	#REF!	#REF!
24	TOU	\$ -	\$ -	-	#REF!	#REF!	#REF!
25	Large User	\$ -	\$ -	-	#REF!	#REF!	#REF!
26	Sentinel Light	\$ 4,423	\$ 1,059	57,290	#REF!	#REF!	#REF!
27	Street Light	\$ 14,848	\$ 3,658	190,584	#REF!	#REF!	#REF!
28		\$ 2,255,629	\$ 296,388	28,849,216	#REF!	#REF!	#REF!

Chatham Kent Hydro  
Rate Mitigation Proposal By Rate Class And Service Area

Line No.		Total Revenue	Delivery Revenue	Volumes	% Inc	March 2001 \$ Inc	Total Del
Erieau							
1	Residential	\$ 213,370	\$ 41,790	2,562,356	#REF!	#REF!	#REF!
2	General Service	\$ 98,536	\$ 21,064	1,211,752	#REF!	#REF!	#REF!
3	TOU	\$ -	\$ -	-	#REF!	#REF!	#REF!
4	Large User	\$ -	\$ -	-	#REF!	#REF!	#REF!
5	Sentinel Light	\$ -	\$ -	-	#REF!	#REF!	#REF!
6	Street Light	\$ 8,329	\$ 1,878	115,056	#REF!	#REF!	#REF!
7		\$ 320,235	\$ 64,732	3,889,164	#REF!	#REF!	#REF!
Merlin							
8	Residential	\$ 245,096	\$ 60,089	2,762,675	#REF!	#REF!	#REF!
9	General Service	\$ 102,224	\$ 26,907	1,177,958	#REF!	#REF!	#REF!
10	TOU	\$ -	\$ -	-	#REF!	#REF!	#REF!
11	Large User	\$ -	\$ -	-	#REF!	#REF!	#REF!
12	Sentinel Light	\$ 532	\$ 146	6,888	#REF!	#REF!	#REF!
13	Street Light	\$ 4,800	\$ 1,268	63,000	#REF!	#REF!	#REF!
14		\$ 352,652	\$ 88,409	4,010,521	#REF!	#REF!	#REF!
Thamesville							
15	Residential	\$ 248,712	\$ 30,637	3,112,918	#REF!	#REF!	#REF!
16	General Service	\$ 331,104	\$ 31,180	4,484,025	#REF!	#REF!	#REF!
17	TOU	\$ -	\$ -	-	#REF!	#REF!	#REF!
18	Large User	\$ -	\$ -	-	#REF!	#REF!	#REF!
19	Sentinel Light	\$ 1,697	\$ 409	21,960	#REF!	#REF!	#REF!
20	Street Light	\$ 16,920	\$ 2,477	246,240	#REF!	#REF!	#REF!
21		\$ 598,433	\$ 64,703	7,865,143	#REF!	#REF!	#REF!
Tilbury							
22	Residential	\$ 1,312,707	\$ 245,218	16,240,546	#REF!	#REF!	#REF!
23	General Service	\$ 4,815,862	\$ 211,607	73,365,481	#REF!	#REF!	#REF!
24	TOU	\$ -	\$ -	-	#REF!	#REF!	#REF!
25	Large User	\$ -	\$ -	-	#REF!	#REF!	#REF!
26	Sentinel Light	\$ 3,549	\$ 1,017	46,014	#REF!	#REF!	#REF!
27	Street Light	\$ 27,852	\$ 5,115	413,136	#REF!	#REF!	#REF!
28		\$ 6,159,970	\$ 462,957	90,065,177	#REF!	#REF!	#REF!

Chatham Kent Hydro  
 Rate Mitigation Proposal By Rate Class And Service Area

Line No.		Total Revenue	Delivery Revenue	Volumes	% Inc	March 2001 \$ Inc	Total Del
	Ridgetown						
1	Residential	\$ 952,190	\$ 233,359	10,601,323	#REF!	#REF!	#REF!
2	General Service	\$ 1,334,974	\$ 129,417	18,621,550	#REF!	#REF!	#REF!
3	TOU	\$ -	\$ -	-	#REF!	#REF!	#REF!
4	Large User	\$ -	\$ -	-	#REF!	#REF!	#REF!
5	Sentinel Light	\$ 1,913	\$ 504	24,823	#REF!	#REF!	#REF!
6	Street Light	\$ 39,529	\$ 7,482	564,480	#REF!	#REF!	#REF!
7		\$ 2,328,606	\$ 370,761	29,812,176	#REF!	#REF!	#REF!
	Wallaceburg						
8	Residential	\$ 3,329,034	\$ 823,356	37,655,069	#REF!	#REF!	#REF!
9	General Service	\$ 8,058,321	\$ 525,286	118,566,859	#REF!	#REF!	#REF!
10	TOU	\$ -	\$ -	-	#REF!	#REF!	#REF!
11	Large User	\$ 3,219,393	\$ 342,446	49,338,918	#REF!	#REF!	#REF!
12	Sentinel Light	\$ 8,319	\$ 2,316	107,744	#REF!	#REF!	#REF!
13	Street Light	\$ 91,250	\$ 22,051	1,242,000	#REF!	#REF!	#REF!
14		\$ 14,706,317	\$ 1,715,456	206,910,590	#REF!	#REF!	#REF!
	Wheatley						
15	Residential	\$ 477,413	\$ 77,839	5,648,238	#REF!	#REF!	#REF!
16	General Service	\$ 484,075	\$ 48,913	6,442,602	#REF!	#REF!	#REF!
17	TOU	\$ -	\$ -	-	#REF!	#REF!	#REF!
18	Large User	\$ -	\$ -	-	#REF!	#REF!	#REF!
19	Sentinel Light	\$ 1,168	\$ 212	16,134	#REF!	#REF!	#REF!
20	Street Light	\$ 11,606	\$ 2,006	162,072	#REF!	#REF!	#REF!
21		\$ 974,262	\$ 128,970	12,269,046	#REF!	#REF!	#REF!
	Total						
22	Residential	\$ 20,869,387	\$ 4,302,156	240,322,061	#REF!	#REF!	#REF!
23	General Service	\$ 35,058,033	\$ 2,444,863	499,700,545	#REF!	#REF!	#REF!
24	TOU	\$ 4,783,636	\$ 166,132	77,472,275	#REF!	#REF!	#REF!
25	Large User	\$ 4,668,155	\$ 458,341	74,390,817	#REF!	#REF!	#REF!
26	Sentinel Light	\$ 40,754	\$ 10,252	529,223	#REF!	#REF!	#REF!
27	Street Light	\$ 529,086	\$ 85,405	7,685,190	#REF!	#REF!	#REF!
28		\$ 65,949,051	\$ 7,467,151	900,100,111	#REF!	#REF!	#REF!

Chatham Kent Hydro  
 Revenue Recovery Analysis

Line No.		Target Revenue Change (1)	Proposed Rate Change (2)	Over/ (Under) Recover	Customers	Monthly Impact
Blenheim						
1	Residential	#REF!	#REF!	#REF!	1,659	#REF!
2	General Service	#REF!	#REF!	#REF!	279	#REF!
3	TOU	#REF!	#REF!	#REF!	1	#REF!
4	Large User	\$ -	#REF!	#REF!		
5	Sentinel Light	#REF!	#REF!	#REF!		
6	Street Light	#REF!	#REF!	#REF!	1	#REF!
7		#REF!	#REF!	#REF!		
Bothwell						
8	Residential	#REF!	#REF!	#REF!	379	#REF!
9	General Service	#REF!	#REF!	#REF!	88	#REF!
10	TOU	\$ -	#REF!	#REF!		
11	Large User	\$ -	#REF!	#REF!		
12	Sentinel Light	#REF!	#REF!	#REF!		
13	Street Light	#REF!	#REF!	#REF!	1	#REF!
14		#REF!	#REF!	#REF!		
Chatham						
15	Residential	#REF!	#REF!	#REF!	15,689	#REF!
16	General Service	#REF!	#REF!	#REF!	2,053	#REF!
17	TOU	#REF!	#REF!	#REF!	3	#REF!
18	Large User	#REF!	#REF!	#REF!	2	#REF!
19	Sentinel Light	#REF!	#REF!	#REF!		
20	Street Light	#REF!	#REF!	#REF!	1	#REF!
21		#REF!	#REF!	#REF!		
Dresden						
22	Residential	#REF!	#REF!	#REF!	1,011	#REF!
23	General Service	#REF!	#REF!	#REF!	175	#REF!
24	TOU	\$ -	#REF!	#REF!		
25	Large User	\$ -	#REF!	#REF!		
26	Sentinel Light	#REF!	#REF!	#REF!		
27	Street Light	#REF!	#REF!	#REF!	1	#REF!
28		#REF!	#REF!	#REF!		

Note:

- (1) From Schedule 8  
 (2) From Schedule 9

Chatham Kent Hydro  
Revenue Recovery Analysis

Line No.		Target Revenue Change (1)	Proposed Rate Change (2)	Over/ (Under) Recover	Customers	Monthly Impact
Erieau						
1	Residential	#REF!	#REF!	#REF!	346	#REF!
2	General Service	#REF!	#REF!	#REF!	67	#REF!
3	TOU	\$ -	#REF!	#REF!		
4	Large User	\$ -	#REF!	#REF!		
5	Sentinel Light	\$ -	#REF!	#REF!		
6	Street Light	#REF!	#REF!	#REF!	1	#REF!
7		#REF!	#REF!	#REF!		
Merlin						
8	Residential	#REF!	#REF!	#REF!	268	#REF!
9	General Service	#REF!	#REF!	#REF!	55	#REF!
10	TOU	\$ -	#REF!	#REF!		
11	Large User	\$ -	#REF!	#REF!		
12	Sentinel Light	#REF!	#REF!	#REF!		
13	Street Light	#REF!	#REF!	#REF!	1	#REF!
14		#REF!	#REF!	#REF!		
Thamesville						
15	Residential	#REF!	#REF!	#REF!	364	#REF!
16	General Service	#REF!	#REF!	#REF!	102	#REF!
17	TOU	\$ -	#REF!	#REF!		
18	Large User	\$ -	#REF!	#REF!		
19	Sentinel Light	#REF!	#REF!	#REF!		
20	Street Light	#REF!	#REF!	#REF!	1	#REF!
21		#REF!	#REF!	#REF!		
Tilbury						
22	Residential	#REF!	#REF!	#REF!	1,751	#REF!
23	General Service	#REF!	#REF!	#REF!	250	#REF!
24	TOU	\$ -	#REF!	#REF!		
25	Large User	\$ -	#REF!	#REF!		
26	Sentinel Light	#REF!	#REF!	#REF!		
27	Street Light	#REF!	#REF!	#REF!	1	#REF!
28		#REF!	#REF!	#REF!		

Note:

- (1) From Schedule 8  
(2) From Schedule 9

Chatham Kent Hydro  
Revenue Recovery Analysis

Line No.		Target Revenue Change (1)	Proposed Rate Change (2)	Over/ (Under) Recover	Customers	Monthly Impact
Ridgetown						
1	Residential	#REF!	#REF!	#REF!	1,338	#REF!
2	General Service	#REF!	#REF!	#REF!	230	#REF!
3	TOU	\$ -	#REF!	#REF!		
4	Large User	\$ -	#REF!	#REF!		
5	Sentinel Light	#REF!	#REF!	#REF!		
6	Street Light	#REF!	#REF!	#REF!	1	#REF!
7		#REF!	#REF!	#REF!		
Wallaceburg						
8	Residential	#REF!	#REF!	#REF!	4,365	#REF!
9	General Service	#REF!	#REF!	#REF!	578	#REF!
10	TOU	\$ -	#REF!	#REF!		
11	Large User	#REF!	#REF!	#REF!	1	#REF!
12	Sentinel Light	#REF!	#REF!	#REF!		
13	Street Light	#REF!	#REF!	#REF!	1	#REF!
14		#REF!	#REF!	#REF!		
Wheatley						
15	Residential	#REF!	#REF!	#REF!	600	#REF!
16	General Service	#REF!	#REF!	#REF!	127	#REF!
17	TOU	\$ -	#REF!	#REF!		
18	Large User	\$ -	#REF!	#REF!		
19	Sentinel Light	#REF!	#REF!	#REF!		
20	Street Light	#REF!	#REF!	#REF!	1	#REF!
21		#REF!	#REF!	#REF!		
Total						
22	Residential	#REF!	#REF!	#REF!	27,770	#REF!
23	General Service	#REF!	#REF!	#REF!	4,004	#REF!
24	TOU	#REF!	#REF!	#REF!	4	#REF!
25	Large User	#REF!	#REF!	#REF!	3	#REF!
26	Sentinel Light	#REF!	#REF!	#REF!	-	
27	Street Light	#REF!	#REF!	#REF!	11	#REF!
28		#REF!	#REF!	#REF!		

Note:

- (1) From Schedule 8  
(2) From Schedule 9



Chatham Kent Hydro  
PBR Handbook Recommended  
Distribution of Delivery Revenue

PILs - 2001 Deferral and 2002 Estimate		1,979,328											
Line No.	2001 Statistics	<u>kW</u>	<u>kWh</u>	<u>Customers</u>	<u>Delivery Revenue</u>	<u>Delivery Revenue %</u>		<u>Fixed 65.4%</u>	<u>Variable 34.6%</u>	<u>Service Charge</u>	<u>Variable Rate</u>		
1	Residential	-	221,588,135	28,166	\$ 4,543,874	56.4%	\$ 1,115,759						
2	General Service < 50 kW	-	109,373,371	3,408	\$ 1,614,825	20.0%	\$ 396,524	\$ 259,327	\$ 137,197	\$ 6.34	\$ 0.0013		
3	General Service > 50 kW	972,684	368,280,441	448	\$ 1,120,914	13.9%	\$ 275,243	\$ 180,009	\$ 95,234	\$ 33.48	\$ 0.10		
4	TOU	132,240	64,424,896	4	\$ 264,130	3.3%	\$ 64,858						
5	Large User	195,538	79,253,217	3	\$ 455,234	5.6%	\$ 111,784						
6	Sentinel Lighting	1,979	461,013	220	\$ 7,279	0.1%	\$ 1,787						
7	Street Light	22,069	8,257,320	1	\$ 54,461	0.7%	\$ 13,373	\$ 8,746	\$ 4,627	\$ 728.83	\$ 0.21		
8		<u>1,324,510</u>	<u>851,638,393</u>	<u>32,250</u>	<u>\$ 8,060,715</u>		<u>\$ 1,979,328</u>						

Fixed ratio from RP-1999-0033						Fixed		Variable			
Residential rate mitigation						55.0%		34.6%			
						65.4%		45.0%			
		<u>kW</u>	<u>kWh</u>	<u>Customers</u>	<u>Delivery Revenue</u>	<u>Delivery Change</u>	<u>Fixed 65.4%</u>	<u>Variable 34.6%</u>	<u>Service Charge</u>	<u>Variable Rate</u>	
Blenheim	Residential		13,973,584	1,675	\$ 86,978	\$ 21,358	\$ 11,747	\$ 9,611	\$ 0.58	\$ 0.0007	
	TOU	35,151	18,246,003	1	\$ 40,703	\$ 9,995	\$ 6,537	\$ 3,458	\$ 544.71	\$ 0.10	
	Large User		-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Sentinel Lighting	73	51,065	22	\$ 537	\$ 132	\$ 86	\$ 46	\$ 0.33	\$ 0.62	
		110,423	62,464,350	1,972	\$ 296,680	\$ 72,850	\$ 45,423	\$ 27,427			
Bothwell	Residential		3,475,660	390	\$ 76,706	\$ 18,835	\$ 10,360	\$ 8,476	\$ 2.21	\$ 0.0024	
	TOU		-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Large User		-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Sentinel Lighting	63	4,333	12	\$ 353	\$ 87	\$ 57	\$ 30	\$ 0.39	\$ 0.48	
		4,027	6,485,379	487	\$ 117,745	\$ 28,913	\$ 16,950	\$ 11,963			
Chatham	Residential		121,657,705	15,927	\$ 2,619,178	\$ 643,145	\$ 353,730	\$ 289,415	\$ 1.85	\$ 0.0024	
	TOU	97,089	46,178,893	3	\$ 223,427	\$ 54,863	\$ 35,880	\$ 18,983	\$ 996.68	\$ 0.20	
	Large User	60,948	33,060,706	1	\$ 159,458	\$ 39,155	\$ 25,608	\$ 13,548	\$ 2,133.97	\$ 0.22	
	Sentinel Lighting	549	185,658	58	\$ 2,420	\$ 594	\$ 389	\$ 206	\$ 0.56	\$ 0.37	
		618,624	439,381,221	17,983	\$ 4,359,715	\$ 1,070,539	\$ 633,245	\$ 437,293			
Dresden	Residential		9,269,429	1,013	\$ 172,817	\$ 42,436	\$ 23,340	\$ 19,096	\$ 1.92	\$ 0.0021	
	TOU		-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Large User		-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Sentinel Lighting	158	36,877	18	\$ 784	\$ 192	\$ 126	\$ 67	\$ 0.58	\$ 0.42	
		58,080	32,310,245	1,191	\$ 311,500	\$ 76,490	\$ 45,611	\$ 30,879			

Erieau											
Residential	2,534,107	347	\$	43,260	\$	10,623	\$	5,842	\$	4,780	\$ 1.40 \$ 0.0019
TOU	-	-	\$	-	\$	-	\$	-	\$	-	\$ -
Large User	-	-	\$	-	\$	-	\$	-	\$	-	\$ -
Sentinel Lighting	-	-	\$	-	\$	-	\$	-	\$	-	\$ -
	<u>1,245</u>	<u>3,627,745</u>	<u>412</u>	<u>\$ 64,907</u>	<u>\$</u>	<u>15,938</u>	<u>\$</u>	<u>9,319</u>	<u>\$</u>	<u>6,619</u>	
Merlin											
Residential	2,045,969	282	\$	60,598	\$	14,880	\$	8,184	\$	6,696	\$ 2.42 \$ 0.0033
TOU	-	-	\$	-	\$	-	\$	-	\$	-	\$ -
Large User	-	-	\$	-	\$	-	\$	-	\$	-	\$ -
Sentinel Lighting	532	5,620	8	\$ 35	\$	8	\$	6	\$	3	\$ 0.06 \$ 0.01
	<u>1,892</u>	<u>3,113,262</u>	<u>330</u>	<u>\$ 80,569</u>	<u>\$</u>	<u>19,784</u>	<u>\$</u>	<u>11,391</u>	<u>\$</u>	<u>8,393</u>	
Ridgetown											
Residential	10,426,589	1,362	\$	238,200	\$	58,491	\$	32,170	\$	26,321	\$ 1.97 \$ 0.0025
TOU	-	-	\$	-	\$	-	\$	-	\$	-	\$ -
Large User	-	-	\$	-	\$	-	\$	-	\$	-	\$ -
Sentinel Lighting	69	24,884	13	\$ 352	\$	86	\$	56	\$	30	\$ 0.36 \$ 0.43
	<u>41,738</u>	<u>29,836,162</u>	<u>1,587</u>	<u>\$ 375,949</u>	<u>\$</u>	<u>92,315</u>	<u>\$</u>	<u>54,291</u>	<u>\$</u>	<u>38,024</u>	
Thamesville											
Residential	2,622,566	362	\$	37,001	\$	9,086	\$	4,997	\$	4,089	\$ 1.15 \$ 0.0016
TOU	-	-	\$	-	\$	-	\$	-	\$	-	\$ -
Large User	-	-	\$	-	\$	-	\$	-	\$	-	\$ -
Sentinel Lighting	62	20,546	22	\$ 405	\$	100	\$	65	\$	34	\$ 0.25 \$ 0.56
	<u>6,649</u>	<u>6,457,456</u>	<u>486</u>	<u>\$ 72,024</u>	<u>\$</u>	<u>17,686</u>	<u>\$</u>	<u>10,622</u>	<u>\$</u>	<u>7,064</u>	

Tilbury											
Residential	14,903,667	1,814	\$	272,718	\$	66,966	\$	36,832	\$	30,135	\$ 1.69 \$ 0.0020
TOU	-	-	\$	-	\$	-	\$	-	\$	-	\$ -
Large User	-	-	\$	-	\$	-	\$	-	\$	-	\$ -
Sentinel Lighting	132 39,814	18	\$	714	\$	175	\$	115	\$	61	\$ 0.53 \$ 0.46
	157,450	88,917,765	2,071	\$ 553,498	\$	135,913	\$	81,922	\$	53,990	
Wallaceburg											
Residential	34,036,669	4,376	\$	845,834	\$	207,697	\$	114,233	\$	93,463	\$ 2.18 \$ 0.0027
TOU	-	-	\$	-	\$	-	\$	-	\$	-	\$ -
Large User	134,590 46,192,511	2	\$	295,776	\$	72,628	\$	47,499	\$	25,129	\$ 1,979.13 \$ 0.19
Sentinel Lighting	300 75,914	39	\$	1,501	\$	368	\$	241	\$	127	\$ 0.51 \$ 0.42
	310,361	165,261,870	4,984	\$ 1,682,437	\$	413,126	\$	248,584	\$	164,542	
Wheatley											
Residential	6,642,190	618	\$	90,583	\$	22,243	\$	12,234	\$	10,009	\$ 1.65 \$ 0.0015
TOU	-	-	\$	-	\$	-	\$	-	\$	-	\$ -
Large User	-	-	\$	-	\$	-	\$	-	\$	-	\$ -
Sentinel Lighting	41 16,302	10	\$	179	\$	44	\$	29	\$	15	\$ 0.24 \$ 0.37
	14,021	13,782,938	746	\$ 145,692	\$	35,775	\$	21,084	\$	14,691	

Chatham Kent Hydro  
Residential Proposed Rate Structure  
Rate Change Effective March 1, 2002

Service Area	Current Rates			Rates after PBR adjustment, Late Fees, Phase PILs		
	Service Charge	Energy Charge	COP Energy	Service Charge	Energy Charge	COP Energy
Blenheim	\$ 2.46	\$ 0.0018	\$ 0.0831	\$ 3.40	\$ 0.0029	\$ 0.0831
Bothwell	\$ 11.64	\$ 0.0086	\$ 0.0783	\$ 15.15	\$ 0.0125	\$ 0.0783
Chatham	\$ 9.99	\$ 0.0073	\$ 0.0766	\$ 12.93	\$ 0.0112	\$ 0.0766
Dresden	\$ 9.93	\$ 0.0073	\$ 0.0775	\$ 12.98	\$ 0.0106	\$ 0.0775
Erieau	\$ 7.98	\$ 0.0059	\$ 0.0744	\$ 10.20	\$ 0.0089	\$ 0.0744
Merlin	\$ 12.85	\$ 0.0094	\$ 0.0744	\$ 16.69	\$ 0.0147	\$ 0.0744
Thamesville	\$ 5.72	\$ 0.0042	\$ 0.0775	\$ 7.55	\$ 0.0067	\$ 0.0775
Tilbury	\$ 8.63	\$ 0.0063	\$ 0.0731	\$ 11.32	\$ 0.0096	\$ 0.0731
Ridgetown	\$ 10.98	\$ 0.0081	\$ 0.0752	\$ 14.10	\$ 0.0121	\$ 0.0752
Wallaceburg	\$ 11.53	\$ 0.0085	\$ 0.0739	\$ 14.98	\$ 0.0129	\$ 0.0739
Wheatley	\$ 8.11	\$ 0.0060	\$ 0.0781	\$ 10.74	\$ 0.0084	\$ 0.0781

Chatham Kent Hydro  
Residential Class Customer Impacts- Effective March 1, 2002

LINE NO.	Existing Rates								Rates After PBR Adjustment								Net Change	
Revenue									Revenue									
	Volume	Service Charge	Energy Rate	COP Rate	Service Charge	Energy Rate	COP Rate	Total	Service Charge	Energy Rate	COP Rate	Service Charge	Energy Rate	COP Rate	Total	\$	%	
1	Blenheim	1,500	2.46	0.0018	0.0831	2.46	2.69	124.65	129.80	3.40	0.0029	0.0831	3.40	4.38	124.65	132.43	2.63	2.11%
2		1,279	2.46	0.0018	0.0831	2.46	2.29	106.28	111.04	3.40	0.0029	0.0831	3.40	3.74	106.28	113.42	2.38	2.24%
3		1,000	2.46	0.0018	0.0831	2.46	1.79	83.10	87.35	3.40	0.0029	0.0831	3.40	2.92	83.10	89.42	2.07	2.49%
4		750	2.46	0.0018	0.0831	2.46	1.34	62.33	66.13	3.40	0.0029	0.0831	3.40	2.19	62.33	67.91	1.78	2.86%
5		500	2.46	0.0018	0.0831	2.46	0.90	41.55	44.91	3.40	0.0029	0.0831	3.40	1.46	41.55	46.41	1.50	3.61%
6		250	2.46	0.0018	0.0831	2.46	0.45	20.78	23.68	3.40	0.0029	0.0831	3.40	0.73	20.78	24.90	1.22	5.87%
Revenue									Revenue									
	Volume	Service Charge	Energy Rate	COP Rate	Service Charge	Energy Rate	COP Rate	Total	Service Charge	Energy Rate	COP Rate	Service Charge	Energy Rate	COP Rate	Total	\$	%	
8	Bothwell	1,500	11.64	0.0086	0.0783	11.64	12.90	117.45	141.99	15.15	0.0125	0.0783	15.15	18.71	117.45	151.31	9.32	7.94%
9		1,279	11.64	0.0086	0.0783	11.64	11.00	100.15	122.79	15.15	0.0125	0.0783	15.15	15.95	100.15	131.25	8.46	8.45%
10		1,000	11.64	0.0086	0.0783	11.64	8.60	78.30	98.54	15.15	0.0125	0.0783	15.15	12.47	78.30	105.92	7.38	9.43%
11		750	11.64	0.0086	0.0783	11.64	6.45	58.73	76.82	15.15	0.0125	0.0783	15.15	9.35	58.73	83.23	6.42	10.93%
12		500	11.64	0.0086	0.0783	11.64	4.30	39.15	55.09	15.15	0.0125	0.0783	15.15	6.24	39.15	60.54	5.45	13.92%
13		250	11.64	0.0086	0.0783	11.64	2.15	19.58	33.37	15.15	0.0125	0.0783	15.15	3.12	19.58	37.85	4.48	22.89%
Revenue									Revenue									
	Volume	Service Charge	Energy Rate	COP Rate	Service Charge	Energy Rate	COP Rate	Total	Service Charge	Energy Rate	COP Rate	Service Charge	Energy Rate	COP Rate	Total	\$	%	
16	Chatham	1,500	9.99	0.0073	0.0766	9.99	10.95	114.90	135.84	12.93	0.0112	0.0766	12.93	16.76	114.90	144.59	8.75	7.62%
17		1,279	9.99	0.0073	0.0766	9.99	9.34	97.97	117.30	12.93	0.0112	0.0766	12.93	14.29	97.97	125.19	7.89	8.06%
18		1,000	9.99	0.0073	0.0766	9.99	7.30	76.60	93.89	12.93	0.0112	0.0766	12.93	11.18	76.60	100.70	6.81	8.89%
19		750	9.99	0.0073	0.0766	9.99	5.48	57.45	72.92	12.93	0.0112	0.0766	12.93	8.38	57.45	78.76	5.84	10.17%
20		500	9.99	0.0073	0.0766	9.99	3.65	38.30	51.94	12.93	0.0112	0.0766	12.93	5.59	38.30	56.81	4.87	12.73%
21		250	9.99	0.0073	0.0766	9.99	1.83	19.15	30.97	12.93	0.0112	0.0766	12.93	2.79	19.15	34.87	3.90	20.39%
Revenue									Revenue									
	Volume	Service Charge	Energy Rate	COP Rate	Service Charge	Energy Rate	COP Rate	Total	Service Charge	Energy Rate	COP Rate	Service Charge	Energy Rate	COP Rate	Total	\$	%	
23	Dresden	1,500	9.93	0.0073	0.0775	9.93	10.95	116.25	137.13	12.98	0.0106	0.0775	12.98	15.91	116.25	145.14	8.01	6.89%
24		1,279	9.93	0.0073	0.0775	9.93	9.34	99.12	118.39	12.98	0.0106	0.0775	12.98	13.57	99.12	125.67	7.28	7.34%
25		1,000	9.93	0.0073	0.0775	9.93	7.30	77.50	94.73	12.98	0.0106	0.0775	12.98	10.61	77.50	101.09	6.36	8.20%
26		750	9.93	0.0073	0.0775	9.93	5.48	58.13	73.53	12.98	0.0106	0.0775	12.98	7.95	58.13	79.06	5.53	9.51%
27		500	9.93	0.0073	0.0775	9.93	3.65	38.75	52.33	12.98	0.0106	0.0775	12.98	5.30	38.75	57.03	4.70	12.13%
28		250	9.93	0.0073	0.0775	9.93	1.83	19.38	31.13	12.98	0.0106	0.0775	12.98	2.65	19.38	35.01	3.88	20.00%

Chatham Kent Hydro  
Residential Class Customer Impacts- Effective March 1, 2002

LINE NO.	Existing Rates								Rates After PBR Adjustment								Net Change	
	Revenue								Revenue									
	Volume	Service Charge	Energy Rate	COP Rate	Service Charge	Energy Rate	COP Rate	Total	Service Charge	Energy Rate	COP Rate	Service Charge	Energy Rate	COP Rate	Total	\$	%	
1 Erieau	1,500	7.98	0.0059	0.0744	7.98	8.85	111.60	128.43	10.20	0.0089	0.0744	10.20	13.36	111.60	135.16	6.73	6.03%	
2	1,279	7.98	0.0059	0.0744	7.98	7.55	95.16	110.68	10.20	0.0089	0.0744	10.20	11.39	95.16	116.75	6.06	6.37%	
3	1,000	7.98	0.0059	0.0744	7.98	5.90	74.40	88.28	10.20	0.0089	0.0744	10.20	8.90	74.40	93.51	5.23	7.02%	
4	750	7.98	0.0059	0.0744	7.98	4.43	55.80	68.21	10.20	0.0089	0.0744	10.20	6.68	55.80	72.68	4.47	8.02%	
5	500	7.98	0.0059	0.0744	7.98	2.95	37.20	48.13	10.20	0.0089	0.0744	10.20	4.45	37.20	51.85	3.72	10.01%	
6	250	7.98	0.0059	0.0744	7.98	1.48	18.60	28.06	10.20	0.0089	0.0744	10.20	2.23	18.60	31.03	2.97	15.98%	
	Revenue								Revenue									
	Volume	Service Charge	Energy Rate	COP Rate	Service Charge	Energy Rate	COP Rate	Total	Service Charge	Energy Rate	COP Rate	Service Charge	Energy Rate	COP Rate	Total	\$	%	
8 Merlin	1,500	12.85	0.0094	0.0744	12.85	14.10	111.60	138.55	16.69	0.0147	0.0744	16.69	22.08	111.60	150.37	11.82	10.59%	
9	1,279	12.85	0.0094	0.0744	12.85	12.02	95.16	120.03	16.69	0.0147	0.0744	16.69	18.83	95.16	130.67	10.64	11.18%	
10	1,000	12.85	0.0094	0.0744	12.85	9.40	74.40	96.65	16.69	0.0147	0.0744	16.69	14.72	74.40	105.81	9.16	12.31%	
11	750	12.85	0.0094	0.0744	12.85	7.05	55.80	75.70	16.69	0.0147	0.0744	16.69	11.04	55.80	83.53	7.83	14.03%	
12	500	12.85	0.0094	0.0744	12.85	4.70	37.20	54.75	16.69	0.0147	0.0744	16.69	7.36	37.20	61.25	6.50	17.46%	
13	250	12.85	0.0094	0.0744	12.85	2.35	18.60	33.80	16.69	0.0147	0.0744	16.69	3.68	18.60	38.97	5.17	27.77%	
	Revenue								Revenue									
	Volume	Service Charge	Energy Rate	COP Rate	Service Charge	Energy Rate	COP Rate	Total	Service Charge	Energy Rate	COP Rate	Service Charge	Energy Rate	COP Rate	Total	\$	%	
16 Ridgetown	1,500	10.98	0.0081	0.0752	10.98	12.15	112.80	135.93	14.10	0.0121	0.0752	14.10	18.20	112.80	145.09	9.16	8.12%	
17	1,279	10.98	0.0081	0.0752	10.98	10.36	96.18	117.52	14.10	0.0121	0.0752	14.10	15.52	96.18	125.79	8.27	8.60%	
18	1,000	10.98	0.0081	0.0752	10.98	8.10	75.20	94.28	14.10	0.0121	0.0752	14.10	12.13	75.20	101.43	7.15	9.51%	
19	750	10.98	0.0081	0.0752	10.98	6.08	56.40	73.46	14.10	0.0121	0.0752	14.10	9.10	56.40	79.59	6.14	10.89%	
20	500	10.98	0.0081	0.0752	10.98	4.05	37.60	52.63	14.10	0.0121	0.0752	14.10	6.07	37.60	57.76	5.13	13.65%	
21	250	10.98	0.0081	0.0752	10.98	2.03	18.80	31.81	14.10	0.0121	0.0752	14.10	3.03	18.80	35.93	4.12	21.93%	
	Revenue								Revenue									
	Volume	Service Charge	Energy Rate	COP Rate	Service Charge	Energy Rate	COP Rate	Total	Service Charge	Energy Rate	COP Rate	Service Charge	Energy Rate	COP Rate	Total	\$	%	
23 Thamesville	1,500	5.72	0.0042	0.0775	5.72	6.30	116.25	128.27	7.55	0.0067	0.0775	7.55	10.08	116.25	133.88	5.61	4.83%	
24	1,279	5.72	0.0042	0.0775	5.72	5.37	99.12	110.21	7.55	0.0067	0.0775	7.55	8.60	99.12	115.27	5.06	5.10%	
25	1,000	5.72	0.0042	0.0775	5.72	4.20	77.50	87.42	7.55	0.0067	0.0775	7.55	6.72	77.50	91.77	4.35	5.61%	
26	750	5.72	0.0042	0.0775	5.72	3.15	58.13	67.00	7.55	0.0067	0.0775	7.55	5.04	58.13	70.72	3.72	6.40%	
27	500	5.72	0.0042	0.0775	5.72	2.10	38.75	46.57	7.55	0.0067	0.0775	7.55	3.36	38.75	49.66	3.09	7.97%	
28	250	5.72	0.0042	0.0775	5.72	1.05	19.38	26.15	7.55	0.0067	0.0775	7.55	1.68	19.38	28.60	2.46	12.69%	

Chatham Kent Hydro  
Residential Class Customer Impacts- Effective March 1, 2002

LINE NO.	Existing Rates								Rates After PBR Adjustment								Net Change	
	Revenue								Revenue									
	Volume	Service Charge	Energy Rate	COP Rate	Service Charge	Energy Rate	COP Rate	Total	Service Charge	Energy Rate	COP Rate	Service Charge	Energy Rate	COP Rate	Total	\$	%	
1 Tilbury																		
2	1,500	8.63	0.0063	0.0731	8.63	9.45	109.65	127.73	11.32	0.0096	0.0731	11.32	14.40	109.65	135.37	7.64	6.97%	
3	1,279	8.63	0.0063	0.0731	8.63	8.06	93.49	110.18	11.32	0.0096	0.0731	11.32	12.28	93.49	117.10	6.91	7.39%	
4	1,000	8.63	0.0063	0.0731	8.63	6.30	73.10	88.03	11.32	0.0096	0.0731	11.32	9.60	73.10	94.02	5.99	8.20%	
5	750	8.63	0.0063	0.0731	8.63	4.73	54.83	68.18	11.32	0.0096	0.0731	11.32	7.20	54.83	73.35	5.17	9.42%	
6	500	8.63	0.0063	0.0731	8.63	3.15	36.55	48.33	11.32	0.0096	0.0731	11.32	4.80	36.55	52.67	4.34	11.88%	
7	250	8.63	0.0063	0.0731	8.63	1.58	18.28	28.48	11.32	0.0096	0.0731	11.32	2.40	18.28	32.00	3.52	19.24%	
8 Wallaceburg																		
9	1,500	11.53	0.0085	0.0739	11.53	12.75	110.85	135.13	14.98	0.0129	0.0739	14.98	19.34	110.85	145.17	10.04	9.06%	
10	1,279	11.53	0.0085	0.0739	11.53	10.87	94.52	116.92	14.98	0.0129	0.0739	14.98	16.49	94.52	125.99	9.07	9.60%	
11	1,000	11.53	0.0085	0.0739	11.53	8.50	73.90	93.93	14.98	0.0129	0.0739	14.98	12.90	73.90	101.77	7.84	10.62%	
12	750	11.53	0.0085	0.0739	11.53	6.38	55.43	73.33	14.98	0.0129	0.0739	14.98	9.67	55.43	80.08	6.75	12.17%	
13	500	11.53	0.0085	0.0739	11.53	4.25	36.95	52.73	14.98	0.0129	0.0739	14.98	6.45	36.95	58.38	5.65	15.28%	
14	250	11.53	0.0085	0.0739	11.53	2.13	18.48	32.13	14.98	0.0129	0.0739	14.98	3.22	18.48	36.68	4.55	24.62%	
16 Wheatley																		
17	1,500	8.11	0.0060	0.0781	8.11	9.00	117.15	134.26	10.74	0.0084	0.0781	10.74	12.57	117.15	140.45	6.19	5.29%	
18	1,279	8.11	0.0060	0.0781	8.11	7.67	99.89	115.67	10.74	0.0084	0.0781	10.74	10.71	99.89	121.34	5.67	5.67%	
19	1,000	8.11	0.0060	0.0781	8.11	6.00	78.10	92.21	10.74	0.0084	0.0781	10.74	8.38	78.10	97.21	5.00	6.41%	
20	750	8.11	0.0060	0.0781	8.11	4.50	58.58	71.19	10.74	0.0084	0.0781	10.74	6.28	58.58	75.60	4.41	7.53%	
21	500	8.11	0.0060	0.0781	8.11	3.00	39.05	50.16	10.74	0.0084	0.0781	10.74	4.19	39.05	53.98	3.82	9.77%	
22	250	8.11	0.0060	0.0781	8.11	1.50	19.53	29.14	10.74	0.0084	0.0781	10.74	2.09	19.53	32.36	3.22	16.50%	



Chatham-Kent Hydro  
General Service Rates

General Service < 50 kW	Rates under new structure		
	Distribution Rate		COP Rate
	Service Charge	Energy Charge	
Blenhiem	35.14	0.0062	0.0797
Bothwell	40.05	0.0071	0.0751
Chatham	40.15	0.0055	0.0734
Dresden	51.71	0.0104	0.0744
Erieau	26.64	0.0079	0.0713
Merlin	40.05	0.0104	0.0713
Ridgetown	42.90	0.0065	0.0743
Thamesville	25.14	0.0026	0.0702
Tilbury	47.98	0.0057	0.0721
Wallaceburg	54.49	0.0060	0.0709
Wheatley	30.61	0.0058	0.0749

General Service > 50 kW	Distribution Rate			COP Rate
	Service Charge	Energy Charge	Demand Charge	
Blenhiem	9.76	0.0003	0.82	0.0797
Bothwell	11.13	0.0004	0.84	0.0751
Chatham	11.15	0.0004	0.89	0.0734
Dresden	14.36	0.0005	1.06	0.0744
Erieau	7.40	0.0002	0.57	0.0713
Merlin	11.13	0.0004	0.86	0.0713
Ridgetown	11.92	0.0004	0.95	0.0743
Thamesville	6.98	0.0002	0.63	0.0702
Tilbury	13.13	0.0004	1.01	0.0721
Wallaceburg	64.14	0.0005	1.11	0.0709
Wheatley	14.13	0.0003	0.75	0.0749

Rates after PBR adjustment, Late Fees, Phase 2  
PILs

General Service < 50 kW	Distribution Rate		COP Rate
	Service Charge	Energy Charge	
	35.02	0.0069	0.0797
	35.02	0.0069	0.0751
	35.02	0.0069	0.0734
	35.02	0.0069	0.0744
	35.02	0.0069	0.0713
	35.02	0.0069	0.0713
	35.02	0.0069	0.0743
	35.02	0.0069	0.0702
	35.02	0.0069	0.0721
	35.02	0.0069	0.0709
	35.02	0.0069	0.0749

General Service > 50 kW	Distribution Rate		COP Rate
	Service Charge	Demand Charge	
	152.96	0.96	0.0797
	152.96	0.96	0.0751
	152.96	0.96	0.0734
	152.96	0.96	0.0744
	152.96	0.96	0.0713
	152.96	0.96	0.0713
	152.96	0.96	0.0743
	152.96	0.96	0.0702
	152.96	0.96	0.0721
	152.96	0.96	0.0709
	152.96	0.96	0.0749

Chatham Kent Hydro  
General Service Class Customer Impacts for Proposed Rate Structure - effective March 1, 2002

e No.	Existing Old Rates							New Rates							NET CHANGE		
	Delivery Revenue							Delivery Revenue							from 2001 rates		
	Volume	Demand	Service	Trans		COP	Total	Service	Trans		COP	Total					
	kwh	kw	Charge	Energy	Demand	Allow		Energy	Charge	Energy	Demand		Allow	Energy			
1	BLENHEIM	250000	750	9.76	0.0003	0.82	0.60	0.0797	\$20,175	152.96	0.0000	0.96	0.60	0.0797	\$ 20,347	172.14	0.85%
2		200000	550	9.76	0.0003	0.82	0.60	0.0797	\$16,131	152.96	0.0000	0.96	0.60	0.0797	\$ 16,290	159.42	0.99%
3		100000	300	9.76	0.0003	0.82	0.60	0.0797	\$8,076	152.96	0.0000	0.96	0.60	0.0797	\$ 8,231	154.77	1.92%
4		50000	150	9.76	0.0003	0.82	0.60	0.0797	\$4,043	152.96	0.0000	0.96	0.60	0.0797	\$ 4,192	148.99	3.69%
5		40000	100	9.76	0.0003	0.82	0.60	0.0797	\$3,232	152.96	0.0000	0.96	0.60	0.0797	\$ 3,377	145.06	4.49%
6		20000	100	9.76	0.0003	0.82	0.60	0.0797	\$1,632	152.96	0.0000	0.96	0.60	0.0797	\$ 1,783	151.06	9.26%
7		12500	0	35.14	0.0003	0.00		0.0797	\$1,035	35.02	0.0069	0.00		0.0797	\$ 1,031	-3.87	-0.37%
8		10000	0	35.14	0.0003	0.00		0.0797	\$835	35.02	0.0069	0.00		0.0797	\$ 832	-3.12	-0.37%
9		7500	0	35.14	0.0003	0.00		0.0797	\$635	35.02	0.0069	0.00		0.0797	\$ 633	-2.37	-0.37%
10		5000	0	35.14	0.0003	0.00		0.0797	\$435	35.02	0.0069	0.00		0.0797	\$ 434	-1.62	-0.37%
11		2000	0	35.14	0.0003	0.00		0.0797	\$195	35.02	0.0069	0.00		0.0797	\$ 194	-0.72	-0.37%
12		1000	0	35.14	0.0003	0.00		0.0797	\$115	35.02	0.0069	0.00		0.0797	\$ 115	-0.42	-0.37%
13		750	0	35.14	0.0003	0.00		0.0797	\$95	35.02	0.0069	0.00		0.0797	\$ 95	-0.35	-0.37%
12	BOTHWELL	50000	115	11.13	0.0004	0.084	0.6	0.0751	\$3,727	152.96	0.0000	0.96	0.6	0.0751	\$ 3,949	222.41	5.97%
13		40000	100	11.13	0.0004	0.084	0.6	0.0751	\$2,980	152.96	0.0000	0.96	0.6	0.0751	\$ 3,193	213.29	7.16%
14		20000	100	11.13	0.0004	0.084	0.6	0.0751	\$1,470	152.96	0.0000	0.96	0.6	0.0751	\$ 1,691	221.29	15.06%
15		12500	0	40.05	0.0004	0.00		0.0751	\$984	35.02	0.0069	0.00		0.0751	\$ 974	-10.03	-1.02%
16		10000	0	40.05	0.0004	0.00		0.0751	\$795	35.02	0.0069	0.00		0.0751	\$ 786	-9.03	-1.14%
17		7500	0	40.05	0.0004	0		0.0751	\$606	35.02	0.0069	0.00		0.0751	\$ 598	-8.03	-1.32%
18		5000	0	40.05	0.0004	0		0.0751	\$418	35.02	0.0069	0.00		0.0751	\$ 411	-7.03	-1.68%
19		2000	0	40.05	0.0004	0		0.0751	\$191	35.02	0.0069	0.00		0.0751	\$ 185	-5.83	-3.05%
20		1000	0	40.05	0.0004	0		0.0751	\$116	35.02	0.0069	0.00		0.0751	\$ 110	-5.43	-4.70%
21		750	0	40.05	0.0004	0		0.0751	\$97	35.02	0.0069	0.00		0.0751	\$ 91	-5.33	-5.52%
22	CHATHAM	250000	650	11.15	0.0004	0.89	0.6	0.0734	\$18,650	152.96	0.0000	0.96	0.6	0.0734	\$ 18,736	86.39	0.46%
23		200000	500	11.15	0.0004	0.89	0.6	0.0734	\$14,916	152.96	0.0000	0.96	0.6	0.0734	\$ 15,012	96.10	0.64%
24		100000	250	11.15	0.0004	0.89	0.6	0.0734	\$7,464	152.96	0.0000	0.96	0.6	0.0734	\$ 7,583	118.96	1.59%
25		50000	125	11.15	0.0004	0.89	0.6	0.0734	\$3,737	152.96	0.0000	0.96	0.6	0.0734	\$ 3,868	130.38	3.49%
26		40000	100	11.15	0.0004	0.89	0.6	0.0734	\$2,992	152.96	0.0000	0.96	0.6	0.0734	\$ 3,125	132.67	4.43%
27		20000	100	11.15	0.0004	0.89	0.6	0.0734	\$1,516	152.96	0.0000	0.96	0.6	0.0734	\$ 1,657	140.67	9.28%
28		12500	0	40.15	0.0003	0		0.0734	\$961	35.02	0.0069	0.00		0.0734	\$ 953	-8.88	-0.92%
29		10000	0	40.15	0.0003	0		0.0734	\$777	35.02	0.0069	0.00		0.0734	\$ 769	-8.13	-1.05%
30		7500	0	40.15	0.0003	0		0.0734	\$593	35.02	0.0069	0.00		0.0734	\$ 586	-7.38	-1.25%
31		5000	0	40.15	0.0003	0		0.0734	\$409	35.02	0.0069	0.00		0.0734	\$ 402	-6.63	-1.62%
32		2000	0	40.15	0.0003	0		0.0734	\$188	35.02	0.0069	0.00		0.0734	\$ 182	-5.73	-3.06%
33		1000	0	40.15	0.0003	0		0.0734	\$114	35.02	0.0069	0.00		0.0734	\$ 108	-5.43	-4.77%
34		750	0	40.15	0.0003	0		0.0734	\$95	35.02	0.0069	0.00		0.0734	\$ 90	-5.36	-5.61%

Chatham Kent Hydro  
General Service Class Customer Impacts for Proposed Rate Structure - effective March 1, 2002

Existing																New Rates																NET CHANGE	
Old Rates																Delivery Revenue																	
e No.	Delivery Revenue															Delivery Revenue																from 2001 rates	
	Volume kwh	Demand kw	Service Charge	Energy	Demand	Trans Allow	COP Energy	Total	Service Charge	Energy	Demand	Trans Allow	COP Energy	Total																			
1 DRESDEN	250000	600	14.36	0.0005	1.06	0.6	0.0744	\$19,015	152.96	0.0000	0.96	0.6	0.0744	\$ 18,968	-47.25	-0.25%																	
2	200000	450	14.36	0.0005	1.06	0.6	0.0744	\$15,201	152.96	0.0000	0.96	0.6	0.0744	\$ 15,194	-7.04	-0.05%																	
3	100000	250	14.36	0.0005	1.06	0.6	0.0744	\$7,619	152.96	0.0000	0.96	0.6	0.0744	\$ 7,683	63.25	0.83%																	
4	50000	100	14.36	0.0005	1.06	0.6	0.0744	\$3,805	152.96	0.0000	0.96	0.6	0.0744	\$ 3,909	103.46	2.72%																	
5	40000	100	14.36	0.0005	1.06	0.6	0.0744	\$3,056	152.96	0.0000	0.96	0.6	0.0744	\$ 3,165	108.46	3.55%																	
6	20000	100	14.36	0.0005	1.06	0.6	0.0744	\$1,558	152.96	0.0000	0.96	0.6	0.0744	\$ 1,677	118.46	7.60%																	
7	12500	0	51.71	0.0005	0		0.0744	\$988	35.02	0.0069	0.00		0.0744	\$ 965	-22.94	-2.32%																	
8	10000	0	51.71	0.0005	0		0.0744	\$801	35.02	0.0069	0.00		0.0744	\$ 779	-21.69	-2.71%																	
9	7500	0	51.71	0.0005	0		0.0744	\$613	35.02	0.0069	0.00		0.0744	\$ 593	-20.44	-3.33%																	
10	5000	0	51.71	0.0005	0		0.0744	\$426	35.02	0.0069	0.00		0.0744	\$ 407	-19.19	-4.50%																	
11	2000	0	51.71	0.0005	0		0.0744	\$202	35.02	0.0069	0.00		0.0744	\$ 184	-17.69	-8.78%																	
12	1000	0	51.71	0.0005	0		0.0744	\$127	35.02	0.0069	0.00		0.0744	\$ 109	-17.19	-13.58%																	
13	750	0	51.71	0.0005	0		0.0744	\$108	35.02	0.0069	0.00		0.0744	\$ 91	-17.07	-15.82%																	
14 ERIEAU	20000	60	7.4	0.0002	0.57	0.6	0.0713	\$1,436	152.96	0.0000	0.96	0.6	0.0713	\$ 1,600	164.87	11.48%																	
15	12500	0	26.64	0.0002	0		0	\$29	35.02	0.0069	0.00		0.0000	\$ 35	5.88	20.17%																	
16	10000	0	26.64	0.0002	0		0	\$29	35.02	0.0069	0.00		0.0000	\$ 35	6.38	22.27%																	
17	7500	0	26.64	0.0002	0		0.0713	\$563	35.02	0.0069	0.00		0.0713	\$ 570	6.88	1.22%																	
18	5000	0	26.64	0.0002	0		0.0713	\$384	35.02	0.0069	0.00		0.0713	\$ 392	7.38	1.92%																	
19	2000	0	26.64	0.0002	0		0.0713	\$170	35.02	0.0069	0.00		0.0713	\$ 178	7.98	4.70%																	
20	1000	0	26.64	0.0002	0		0.0713	\$98	35.02	0.0069	0.00		0.0713	\$ 106	8.18	8.33%																	
21	750	0	26.64	0.0002	0		0.0713	\$80	35.02	0.0069	0.00		0.0713	\$ 88	8.23	10.25%																	
22 MERLIN	50000	125	11.13	0.0004	0.86	0.6	0.0713	\$3,629	152.96	0.0000	0.96	0.6	0.0713	\$ 3,763	134.15	3.70%																	
23	40000	100	11.13	0.0004	0.86	0.6	0.0713	\$2,905	152.96	0.0000	0.96	0.6	0.0713	\$ 3,041	135.69	4.67%																	
24	20000	100	11.13	0.0004	0.86	0.6	0.0713	\$1,471	152.96	0.0000	0.96	0.6	0.0713	\$ 1,615	143.69	9.77%																	
25	12500	0	40.05	0.0004	0		0.0713	\$936	35.02	0.0069	0.00		0.0713	\$ 926	-10.03	-1.07%																	
26	10000	0	40.05	0.0004	0		0.0713	\$757	35.02	0.0069	0.00		0.0713	\$ 748	-9.03	-1.19%																	
27	7500	0	40.05	0.0004	0		0.0713	\$578	35.02	0.0069	0.00		0.0713	\$ 570	-8.03	-1.39%																	
28	5000	0	40.05	0.0004	0		0.0713	\$399	35.02	0.0069	0.00		0.0713	\$ 392	-7.03	-1.76%																	
29	2000	0	40.05	0.0004	0		0.0713	\$183	35.02	0.0069	0.00		0.0713	\$ 178	-5.83	-3.18%																	
30	1000	0	40.05	0.0004	0		0.0713	\$112	35.02	0.0069	0.00		0.0713	\$ 106	-5.43	-4.86%																	
31	750	0	40.05	0.0004	0		0.0713	\$94	35.02	0.0069	0.00		0.0713	\$ 88	-5.33	-5.68%																	

Chatham Kent Hydro  
General Service Class Customer Impacts for Proposed Rate Structure - effective March 1, 2002

Existing															New Rates															NET CHANGE		
Old Rates																																
Delivery Revenue															Delivery Revenue															from 2001 rates		
e No.	Volume	Demand	Service	Trans		COP			Service	Trans		COP																				
	kwh	kw	Charge	Energy	Demand	Allow	Energy	Total	Charge	Energy	Demand	Allow	Energy	Total																		
1 RIDGETOWN	250000	600	11.92	0.0004	0.95	0.6	0.0721	\$18,347	152.96	0.0000	0.96	0.6	0.0721	\$ 18,393	46.19	0.25%																
2	200000	450	11.92	0.0004	0.95	0.6	0.0721	\$14,669	152.96	0.0000	0.96	0.6	0.0721	\$ 14,734	64.90	0.44%																
3	100000	250	11.92	0.0004	0.95	0.6	0.0721	\$7,349	152.96	0.0000	0.96	0.6	0.0721	\$ 7,453	103.19	1.40%																
4	50000	150	11.92	0.0004	0.95	0.6	0.0721	\$3,689	152.96	0.0000	0.96	0.6	0.0721	\$ 3,812	122.33	3.32%																
5	40000	100	11.92	0.0004	0.95	0.6	0.0721	\$2,947	152.96	0.0000	0.96	0.6	0.0721	\$ 3,073	125.90	4.27%																
6	20000	100	11.92	0.0004	0.95	0.6	0.0721	\$1,497	152.96	0.0000	0.96	0.6	0.0721	\$ 1,631	133.90	8.94%																
7	12500	0	42.9	0.0004	0		0.0721	\$949	35.02	0.0069	0.00		0.0721	\$ 936	-12.88	-1.36%																
8	10000	0	42.9	0.0004	0		0.0721	\$768	35.02	0.0069	0.00		0.0721	\$ 756	-11.88	-1.55%																
9	7500	0	42.9	0.0004	0		0.0721	\$587	35.02	0.0069	0.00		0.0721	\$ 576	-10.88	-1.86%																
10	5000	0	42.9	0.0004	0		0.0721	\$405	35.02	0.0069	0.00		0.0721	\$ 396	-9.88	-2.44%																
11	2000	0	42.9	0.0004	0		0.0721	\$188	35.02	0.0069	0.00		0.0721	\$ 179	-8.68	-4.62%																
12	1000	0	42.9	0.0004	0		0.0721	\$115	35.02	0.0069	0.00		0.0721	\$ 107	-8.28	-7.18%																
13	750	0	42.9	0.0004	0		0.0721	\$97	35.02	0.0069	0.00		0.0721	\$ 89	-8.18	-8.41%																
14 THAMESVILLE	250000	600	6.98	0.0002	0.63	0.6	0.0743	\$18,650	152.96	0.0000	0.96	0.6	0.0743	\$ 18,943	293.13	1.57%																
13	200000	450	6.98	0.0002	0.63	0.6	0.0743	\$14,920	152.96	0.0000	0.96	0.6	0.0743	\$ 15,174	253.84	1.70%																
14	100000	250	6.98	0.0002	0.63	0.6	0.0743	\$7,464	152.96	0.0000	0.96	0.6	0.0743	\$ 7,673	208.13	2.79%																
15	50000	150	6.98	0.0002	0.63	0.6	0.0743	\$3,736	152.96	0.0000	0.96	0.6	0.0743	\$ 3,922	185.27	4.96%																
16	40000	100	6.98	0.0002	0.63	0.6	0.0743	\$2,990	152.96	0.0000	0.96	0.6	0.0743	\$ 3,161	170.84	5.71%																
17	20000	100	6.98	0.0002	0.63	0.6	0.0743	\$1,500	152.96	0.0000	0.96	0.6	0.0743	\$ 1,675	174.84	11.66%																
18	12500	0	25.14	0.0002	0		0.0743	\$956	35.02	0.0069	0.00		0.0743	\$ 964	7.38	0.77%																
19	10000	0	25.14	0.0002	0		0.0743	\$770	35.02	0.0069	0.00		0.0743	\$ 778	7.88	1.02%																
20	7500	0	25.14	0.0002	0		0.0743	\$584	35.02	0.0069	0.00		0.0743	\$ 592	8.38	1.43%																
21	5000	0	25.14	0.0002	0		0.0743	\$398	35.02	0.0069	0.00		0.0743	\$ 407	8.88	2.23%																
22	2000	0	25.14	0.0002	0		0.0743	\$174	35.02	0.0069	0.00		0.0743	\$ 184	9.48	5.44%																
23	1000	0	25.14	0.0002	0		0.0743	\$100	35.02	0.0069	0.00		0.0743	\$ 109	9.68	9.71%																
24	750	0	25.14	0.0002	0		0.0743	\$81	35.02	0.0069	0.00		0.0743	\$ 91	9.73	12.01%																
25 TILBURY	250000	550	13.33	0.0004	1.01	0.6	0.0702	\$17,889	152.96	0.0000	0.96	0.6	0.0702	\$ 17,900	11.35	0.06%																
26	200000	400	13.33	0.0004	1.01	0.6	0.0702	\$14,297	152.96	0.0000	0.96	0.6	0.0702	\$ 14,336	39.06	0.27%																
27	100000	225	13.33	0.0004	1.01	0.6	0.0702	\$7,166	152.96	0.0000	0.96	0.6	0.0702	\$ 7,254	88.06	1.23%																
28	50000	125	13.33	0.0004	1.01	0.6	0.0702	\$3,595	152.96	0.0000	0.96	0.6	0.0702	\$ 3,708	113.20	3.15%																
29	40000	100	13.33	0.0004	1.01	0.6	0.0702	\$2,878	152.96	0.0000	0.96	0.6	0.0702	\$ 2,997	118.49	4.12%																
30	20000	100	13.33	0.0004	0		0.0702	\$1,425	152.96	0.0000	0.96		0.0702	\$ 1,653	227.49	15.96%																
31	12500	0	47.98	0.0004	0		0.0702	\$930	35.02	0.0069	0.00		0.0702	\$ 913	-17.96	-1.93%																
32	10000	0	47.98	0.0004	0		0.0702	\$754	35.02	0.0069	0.00		0.0702	\$ 737	-16.96	-2.25%																
33	7500	0	47.98	0.0004	0		0.0702	\$577	35.02	0.0069	0.00		0.0702	\$ 562	-15.96	-2.76%																
34	5000	0	47.98	0.0004	0		0.0702	\$401	35.02	0.0069	0.00		0.0702	\$ 386	-14.96	-3.73%																
35	2000	0	47.98	0.0004	0		0.0702	\$189	35.02	0.0069	0.00		0.0702	\$ 175	-13.76	-7.27%																
36	1000	0	47.98	0.0004	0		0.0702	\$119	35.02	0.0069	0.00		0.0702	\$ 105	-13.36	-11.27%																
37	750	0	47.98	0.0004	0		0.0702	\$101	35.02	0.0069	0.00		0.0702	\$ 88	-13.26	-13.14%																

Chatham Kent Hydro  
General Service Class Customer Impacts for Proposed Rate Structure - effective March 1, 2002

e No.	Existing Old Rates								New Rates						NET CHANGE	
	Delivery Revenue								Delivery Revenue						from 2001 rates	
	Volume	Demand	Service	Trans		COP	Total	Service	Trans		COP	Total				
	<u>kwh</u>	<u>kw</u>	<u>Charge</u>	<u>Energy</u>	<u>Demand</u>	<u>Allow</u>		<u>Energy</u>	<u>Charge</u>	<u>Energy</u>	<u>Demand</u>				<u>Allow</u>	<u>Energy</u>
1 WALLACEBURG	250000	560	14.13	0.0005	1.11	0.6	0.0709	\$18,150	152.96	0.0000	0.96	0.6	0.0709	\$ 18,079	-70.96	-0.39%
2	200000	450	14.13	0.0005	1.11	0.6	0.0709	\$14,524	152.96	0.0000	0.96	0.6	0.0709	\$ 14,494	-29.31	-0.20%
3	100000	225	14.13	0.0005	1.11	0.6	0.0709	\$7,269	152.96	0.0000	0.96	0.6	0.0709	\$ 7,324	54.76	0.75%
4	50000	115	14.13	0.0005	1.11	0.6	0.0709	\$3,643	152.96	0.0000	0.96	0.6	0.0709	\$ 3,739	96.42	2.65%
5	40000	100	14.13	0.0005	1.11	0.6	0.0709	\$2,921	152.96	0.0000	0.96	0.6	0.0709	\$ 3,025	103.69	3.55%
6	20000	100	14.13	0.0005	1.11	0.6	0.0709	\$1,493	152.96	0.0000	0.96	0.6	0.0709	\$ 1,607	113.69	7.61%
7	12500	0	54.49	0.0005	0		0.0709	\$947	35.02	0.0069	0.00		0.0709	\$ 921	-25.72	-2.72%
8	10000	0	54.49	0.0005	0		0.0709	\$768	35.02	0.0069	0.00		0.0709	\$ 744	-24.47	-3.18%
9	7500	0	54.49	0.0005	0		0.0709	\$590	35.02	0.0069	0.00		0.0709	\$ 567	-23.22	-3.94%
10	5000	0	54.49	0.0005	0		0.0709	\$411	35.02	0.0069	0.00		0.0709	\$ 390	-21.97	-5.34%
11	2000	0	54.49	0.0005	0		0.0709	\$197	35.02	0.0069	0.00		0.0709	\$ 177	-20.47	-10.38%
12	1000	0	54.49	0.0005	0		0.0709	\$126	35.02	0.0069	0.00		0.0709	\$ 106	-19.97	-15.87%
13	750	0	54.49	0.0005	0		0.0709	\$108	35.02	0.0069	0.00		0.0709	\$ 88	-19.85	-18.37%
14 WHEATLEY	250000	560	8.5	0.0003	0.75	0.6	0.0749	\$18,893	152.96	0.0000	0.96	0.6	0.0749	\$ 19,079	186.27	0.99%
15	200000	450	8.5	0.0003	0.75	0.6	0.0749	\$15,116	152.96	0.0000	0.96	0.6	0.0749	\$ 15,294	178.32	1.18%
16	100000	225	8.5	0.0003	0.75	0.6	0.0749	\$7,562	152.96	0.0000	0.96	0.6	0.0749	\$ 7,724	161.39	2.13%
17	50000	115	8.5	0.0003	0.75	0.6	0.0749	\$3,786	152.96	0.0000	0.96	0.6	0.0749	\$ 3,939	153.45	4.05%
18	40000	100	8.5	0.0003	0.75	0.6	0.0749	\$3,032	152.96	0.0000	0.96	0.6	0.0749	\$ 3,185	153.32	5.06%
19	20000	100	8.5	0.0003	0.75		0.0749	\$1,588	152.96	0.0000	0.96		0.0749	\$ 1,747	159.32	10.04%
20	12500	0	30.61	0.0003	0		0.0749	\$971	35.02	0.0069	0.00		0.0749	\$ 971	0.66	0.07%
21	10000	0	30.61	0.0003	0		0.0749	\$783	35.02	0.0069	0.00		0.0749	\$ 784	1.41	0.18%
22	7500	0	30.61	0.0003	0		0.0749	\$595	35.02	0.0069	0.00		0.0749	\$ 597	2.16	0.36%
23	5000	0	30.61	0.0003	0		0.0749	\$407	35.02	0.0069	0.00		0.0749	\$ 410	2.91	0.72%
24	2000	0	30.61	0.0003	0		0.0749	\$181	35.02	0.0069	0.00		0.0749	\$ 185	3.81	2.10%
25	1000	0	30.61	0.0003	0.00		0.0749	\$106	35.02	0.0069	0.00		0.0749	\$ 110	4.11	3.88%
26	750	0	30.61	0.0003	0.00		0.0749	\$87	35.02	0.0069	0.00		0.0749	\$ 91	4.18	4.81%

Chatham Kent Hydro  
Proposed Rate Structure for General Service TOU  
Rate Change Effective March 1, 2002

Line No.		Current Rates							
		<u>Service Charge</u>	<u>Demand Charge</u>	<u>COP Demand W</u>	<u>S</u>	<u>Energy W On-P</u>	<u>W Off -P</u>	<u>S On-P</u>	<u>S Off-P</u>
1	Blenheim	\$ 1,450.84	0.84	8.54	7.46	0.0689	0.0412	0.0582	0.0306
2	Chatham	\$ 2,948.88	1.09	9.39	5.46	0.0691	0.0413	0.0583	0.0307

Rates after PBR adjustment, Late Fees, Phase 2  
PILs

		<u>Service Charge</u>	<u>Demand Charge</u>	<u>COP Demand W</u>	<u>S</u>	<u>Energy W On-P</u>	<u>W Off -P</u>	<u>S On-P</u>	<u>S Off-P</u>
3	Blenheim	\$ 2,346.99	\$ 1.11	8.54	7.46	0.0689	0.0412	0.0582	0.0306
4	Chatham	\$ 4,588.58	\$ 1.42	9.39	5.46	0.0691	0.0413	0.0583	0.0307

Chatham Kent Hydro  
Proposed General Service TOU Rates March 1, 2002

Chatham										Rates after PBR adjustment								Net Change	
Line No.	Winter Billing Stat Demand	Current Rates		Service Charge	Demand		COP		Total	Service Charge	Demand		COP		Total		\$	%	
		Energy On	Energy Off				On peak	Off peak						On peak					Off peak
1	3,000	781,200	624,900	\$ 2,949	\$ 1.09	9.39	0.0691	0.0413	114,191	\$ 4,589	\$ 1.42	9.39	0.0691	0.0413	\$116,795	\$ 2,605	2.28%		
2	4,000	1,062,432.0	1,020,768	\$ 2,949	\$ 3,282	\$ 37,560	\$ 73,414	\$ 42,158	\$ 159,363	\$ 4,589	\$ 4,247	\$ 37,560	\$ 73,414	\$ 42,158	\$161,968	\$ 2,605	1.63%		
Summer																			
4	3,000	781,200	624,900	\$ 2,949	\$ 3,282	\$ 16,380	\$ 39,763	\$ 14,560	\$ 76,935	\$ 4,589	\$ 4,247	\$ 16,380	\$ 39,763	\$ 14,560	\$ 79,539	\$ 2,605	3.39%		
5	4,000	1,062,432.0	1,020,768	\$ 2,949	\$ 4,377	\$ 21,840	\$ 54,078	\$ 23,784	\$ 107,027	\$ 4,589	\$ 5,663	\$ 21,840	\$ 54,078	\$ 23,784	\$109,953	\$ 2,926	2.73%		
Blenheim																			
Line No.	Winter Billing Stat Demand			Service Charge	Demand		COP		Total	Service Charge	Demand		COP		Total		\$	%	
						On peak	Off peak					On peak	Off peak						
6	3,000	781,200	624,900	\$ 1,451	\$ 0.84	8.54	0.0689	0.0412	109,152	\$ 2,347	\$ 1.11	8.54	0.0689	0.0412	\$110,868	\$ 1,716	1.57%		
7	4,000	1,062,432.0	1,020,768	\$ 1,451	\$ 3,348	\$ 34,160	\$ 73,202	\$ 42,056	\$ 154,216	\$ 2,347	\$ 4,441	\$ 34,160	\$ 73,202	\$ 42,056	\$156,205	\$ 1,989	1.29%		
Summer																			
8	3,000	781,200	624,900	\$ 1,451	\$ 2,511	\$ 22,380	\$ 39,685	\$ 14,498	\$ 80,524	\$ 2,347	\$ 3,330	\$ 22,380	\$ 39,685	\$ 14,498	\$ 82,240	\$ 1,716	2.13%		
9	4,000	1,062,432.0	1,020,768	\$ 1,451	\$ 3,348	\$ 29,840	\$ 53,972	\$ 23,682	\$ 112,292	\$ 2,347	\$ 4,441	\$ 29,840	\$ 53,972	\$ 23,682	\$114,281	\$ 1,989	1.77%		

Chatham Kent Hydro  
Proposed Rate Structure for Large User  
Effective March 1, 2002

		Current rates							
Line No.		Service Charge	Demand Charge	COP Demand W	\$	Energy W On-P	W Off -P	\$ On-P	\$ Off-P
1	Chatham	\$ 7,787.58	\$ 1.50	8.15	4.66	0.0689	0.0412	0.0582	0.0306
2	Wallaceburg	\$ 10,165.95	\$ 1.78	7.47	5.88	0.0689	0.0412	0.0582	0.0306

Rates after PBR adjustment, Late Fees, Phase 2  
PILs

		Service Charge	Demand Charge	COP Demand <u>W</u>	<u>\$</u>	Energy <u>W On-P</u>	<u>W Off -P</u>	<u>\$ On-P</u>	<u>\$ Off-P</u>
3	Chatham	\$ 11,298.32	\$ 1.87	8.15	4.66	0.0689	0.0412	0.0582	0.0306
4	Wallaceburg	\$ 13,421.94	\$ 1.99	7.47	5.88	0.0689	0.0412	0.0582	0.0306



Chatham Kent Hydro  
Proposed Large User Rates Structure March 1, 2002

Line No.	Chatham Winter			Current rates							Rates after PBR adjustment							Net Change \$ %	
	Demand	Billing Stats On Peak	Off Peak	Service Charge	Demand \$ 1.50	COP Demand 8.15	On peak 0.0689	Off peak 0.0412	Total	Service Charge	Demand \$ 1.87	COP Demand 8.15	On peak 0.0689	Off peak 0.0412	Total				
1	5,500	1,478,008	1,590,998	\$ 7,788	\$ 8,276	\$ 44,825	\$ 101,835	\$ 65,549	\$ 228,273	\$ 11,298	\$ 10,288	\$ 44,825	\$ 101,835	\$ 65,549	\$ 233,795	\$ 5,522	2.42%		
2	6,000	1607000	1740960	\$ 7,788	\$ 9,029	\$ 48,900	\$ 110,722	\$ 71,728	\$ 248,166	\$ 11,298	\$ 11,223	\$ 48,900	\$ 110,722	\$ 71,728	\$ 253,871	\$ 5,705	2.30%		
Summer																			
3	5,500	1,478,008	1,590,998	\$ 7,788	\$ 8,276	\$ 25,630	\$ 86,020	\$ 48,685	\$ 176,399	\$ 11,298	\$ 10,288	\$ 25,630	\$ 86,020	\$ 48,685	\$ 181,921	\$ 5,522	3.13%		
4	6,000	1,607,000	1,740,960	\$ 7,788	\$ 9,029	\$ 27,960	\$ 93,527	\$ 53,273	\$ 191,577	\$ 11,298	\$ 11,223	\$ 27,960	\$ 93,527	\$ 53,273	\$ 197,282	\$ 5,705	2.98%		
Wallaceburg																			
Winter																			
	Demand	Billing Stats On Peak	Off Peak	Service Charge	Demand \$ 1.78	COP Demand 7.47	On peak 0.0689	Off peak 0.0412	Total	Service Charge	Demand \$ 1.99	COP Demand 7.47	On peak 0.0689	Off peak 0.0412	Total	Net Change \$ %			
5	5,500	1,478,008	1,590,998	\$ 10,166	\$ 9,807	\$ 41,085	\$ 101,835	\$ 65,549	\$ 228,442	\$ 13,422	\$ 10,940	\$ 41,085	\$ 101,835	\$ 65,549	\$ 232,830	\$ 4,388	1.92%		
6	6,000	1607000	1740960	\$ 10,166	\$ 10,699	\$ 44,820	\$ 110,722	\$ 71,728	\$ 248,135	\$ 13,422	\$ 11,934	\$ 44,820	\$ 110,722	\$ 71,728	\$ 252,626	\$ 4,491	1.81%		
Summer																			
7	5,500	1,478,008	1,590,998	\$ 10,166	\$ 9,807	\$ 32,340	\$ 86,020	\$ 48,685	\$ 187,018	\$ 13,422	\$ 10,940	\$ 32,340	\$ 86,020	\$ 48,685	\$ 191,406	\$ 4,388	2.35%		
8	6,000	1,607,000	1,740,960	\$ 10,166	\$ 10,699	\$ 35,280	\$ 93,527	\$ 53,273	\$ 202,946	\$ 13,422	\$ 11,934	\$ 35,280	\$ 93,527	\$ 53,273	\$ 207,437	\$ 4,491	2.21%		

Chatham Kent Hydro  
Proposed Rate Structure Sentinel Lights  
Rate Change Effective March 1, 2002

Line No.	Current rates			Rates after PBR adjustment, Late Fee PIL's		
	Service Charge	Demand Charge	COP Demand	Service Charge	Demand Charge	COP Demand
1 Blenheim	\$ 1.36	\$ 0.08	24.97	\$ 1.90	\$ 1.11	\$ 24.97
2 Bothwell	\$ 2.61	\$ 0.15	24.57	\$ 3.26	\$ 0.94	\$ 24.57
3 Chatham	\$ 3.98	\$ 0.23	23.56	\$ 4.90	\$ 0.85	\$ 23.56
4 Dresden	\$ 3.69	\$ 0.22	24.76	\$ 4.65	\$ 0.91	\$ 24.76
5 Erieau	\$ 2.87	\$ 0.17	0	\$ 2.87	\$ 0.17	\$ -
6 Merlin	\$ 0.26	\$ 0.02	23.69	\$ 0.44	\$ 0.03	\$ 23.69
7 Thamesville	\$ 2.33	\$ 0.14	23.48	\$ 2.75	\$ 1.05	\$ 23.48
8 Tilbury	\$ 3.17	\$ 0.19	22.1	\$ 4.04	\$ 0.94	\$ 22.10
9 Ridgetown	\$ 2.14	\$ 0.13	23.09	\$ 2.73	\$ 0.84	\$ 23.09
10 Wallaceburg	\$ 3.81	\$ 0.22	22.92	\$ 4.66	\$ 0.69	\$ 22.92
11 Wheatley	\$ 1.69	\$ 0.10	26.37	\$ 2.09	\$ 0.51	\$ 26.37
12 Total						

Chatham Kent Hydro  
Proposed Rate Structure Sentinel Lights  
Rate Change Effective March 1, 2002

Line No.	Current Rates			Rates after PBR adjustment, Late Fees, Phase PILs		
	<u>Service Charge</u>	<u>Demand Charge</u>	<u>COP Demand</u>	<u>Service Charge</u>	<u>Demand Charge</u>	<u>COP Demand</u>
1 Total Municipality	\$4,028.03	\$ 2.08	\$ 24.46	\$ 5,227.07	\$ 2.31	\$ 24.46

(this page is left intentionally blank)

**Attachment 28**  
**2004 Original RAM Model**  
**EB-2004-0022**

## December 31, 2002 Regulatory Assets

V1

NAME OF UTILITY  
NAME OF CONTACT  
E- Mail Address  
VERSION NUMBER  
DateChatham-Kent Hydro Inc  
Jim Hogan  
jimhogan@ckenergy.com  
15-Jan-04LICENCE NUMBER  
PHONE NUMBERED 2002 0563  
519-352-6300

Enter the total applied-for regulatory asset amounts for each account in the appropriate cells below:  
(These amounts should correspond to your December 31, 2002 regulatory filings with the OEB.)

Description	Account Number	Applied-for Amount	
		Balance as at Dec. 31, 2002	
RSVA - Wholesale Market Service Charge	1580		\$1,260,828
RSVA - Retail Transmission Network Charge	1584		\$117,204
RSVA - Retail Transmission Connection Charge	1586		\$275,676
RSVA - Power	1588		\$72,713
<b>Sub-Total</b>			<b>\$1,726,421</b>
RSVA - One-time Wholesale Market Service	1582		\$5,207
Other Regulatory Assets	1508		\$0
Retail Cost Variance Account - Retail	1518		\$0
Retail Cost Variance Account - STR	1548		\$0
Misc. Deferred Debits - incl. Rebate Cheques	1525		\$155,070
Deferred Payments in Lieu of Taxes	1562		\$139,202
PILs Contra Account	1563		\$0
Qualifying Transition Costs	1570		\$542,375
Pre-Market Opening Energy Variances Total	1571		-\$612,997
Pre-Market Opening Energy Variances - 2001		-\$1,160,938	
Pre-Market Opening Energy Variances - 2002		\$547,941	
Extra-Ordinary Event Losses	1572		\$0
Deferred Rate Impact Amounts	1574		\$0
Other Deferred Credits	2425		\$0
<b>Total Applied-for Regulatory Assets</b>		<b>(a)</b>	<b>\$1,955,278</b>
<b>(1) Total of 4 RSVA Accounts</b>		<b>(b)</b>	<b>\$1,726,421</b> Approved for 2004 Final Recovery
<b>4 RSVA accounts as a percent of total: (b) / (a)</b>			<b>88.3%</b>
<b>(2) 25 % of (a)</b>		<b>(c)</b>	<b>\$488,820</b>

If (b) is greater than (c) go to Section 1

If (b) is less than (c) go to Section 2

**Section 1: For LDCs with 4 RSVA accounts greater than 25 % of Total:**

25% of total applied-for Regulatory Asset Accounts: Amount (c)	\$488,820	Approved for Final 2004 Rate Recovery
Gross Up for Recovery over 11 months: Amount (c) x 12/11	\$533,258	Enter this amount on Sheet 3 (Therefore, entry on Sheet 5 is zero.)
Remaining Final Amount to be recovered in future periods (b) - (c)	\$1,237,602	Ignore minus sign

**Section 2: For LDCs with 4 RSVA accounts less than 25 % of Total:**

25% of total applied-for Regulatory Asset Accounts: Amount (c)		\$488,820	Approved for 2004 Rate Recovery
Final 4 RSVA Amount as shown at (b)		\$1,726,421	
Gross Up for Recovery over 11 months: Amount (b) x 12/11		<input type="text" value="\$1,883,368"/>	Enter this amount on Sheet 3
Interim Amount to be recovered (c) - (b)	(d)	-\$1,237,602	
Gross Up for Recovery over 11 months: Amount (d) x 12/11		<input type="text" value="-\$1,350,111"/>	Enter this amount on Sheet 5
Total Final + Interim Amount for Recovery (b) + (d) (no gross up)		\$488,820	

**Rate Implementation****Check Box**  
Yes or No

Our utility is able to pro-rate the bill so that consumption before April 1 is at the old rates and post April 1 consumption is billed at the new rates.

Our utility is not able to pro-rate consumption and therefore our customers will not be charged the new rates until the completion of an entire billing cycle.

Chatham Kent Hydro  
2002 Distribution Statistics  
Allocate Regulatory Asset Recovery

Regulatory Assets		533,258											
Line No.	2002 Statistics	<u>kW</u>	<u>kWh</u>	<u>Customers</u>	<u>Delivery Revenue</u>	<u>kWh Allocation %</u>		<u>Fixed 0.0%</u>	<u>Variable 100.0%</u>	<u>Service Charge</u>	<u>Variable Rate</u>		
1	Residential	-	245,672,912	28,148	\$ 6,768,188	27.0%	\$ 143,880						
2	General Service < 50 kW	-	104,026,175	3,274	\$ 2,062,654	11.4%	\$ 60,924	\$ -	\$ 60,924	\$ -	\$ 0.0006		
3	General Service > 50 kW	1,032,626	394,297,288	452	\$ 1,416,018	43.3%	\$ 230,923	\$ -	\$ 230,923	\$ -	\$ 0.22		
4	TOU	165,220	80,681,374	4	\$ 319,686	8.9%	\$ 47,252						
5	Large User	196,515	76,941,225	3	\$ 707,553	8.5%	\$ 45,061						
6	Sentinel Lighting	1,360	506,872	402	\$ 16,888	0.1%	\$ 297						
7	Street Light	22,225	8,404,225	1	\$ 106,110	0.9%	\$ 4,922	\$ -	\$ 4,922	\$ -	\$ 0.22		
8		<u>1,417,946</u>	<u>910,530,071</u>	<u>32,284</u>	<u>\$ 11,397,097</u>		<u>\$ 533,258</u>						



	<u>kW</u>	<u>kWh</u>	<u>Customers</u>	<u>Delivery Revenue</u>	<u>Delivery Change</u>	<u>Fixed 0.0%</u>	<u>Variable 100.0%</u>	<u>Service Charge</u>	<u>Variable Rate</u>
Blenheim									
Residential		14,627,503	1,680	\$ 124,607	\$ 2,649	\$ -	\$ 2,649	\$ -	\$ 0.0002
TOU	40,390	18,246,528	1	\$ 48,240	\$ 7,130	\$ -	\$ 7,130	\$ -	\$ 0.18
Large User		-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sentinel Lighting	69	26,594	36	\$ 646	\$ 11	\$ -	\$ 11	\$ -	\$ 0.16
	40,459	32,900,625	1,717	\$ 173,493	\$ 9,790	\$ -	\$ 9,790		
Bothwell									
Residential		3,529,831	391	\$ 109,187	\$ 2,321	\$ -	\$ 2,321	\$ -	\$ 0.0007
TOU		-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Large User		-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sentinel Lighting	36	14,049	13	\$ 545	\$ 10	\$ -	\$ 10	\$ -	\$ 0.27
	36	3,543,880	404	\$ 109,732	\$ 2,331	\$ -	\$ 2,331		
Chatham									
Residential		136,867,734	15,952	\$ 3,922,154	\$ 83,378	\$ -	\$ 83,378	\$ -	\$ 0.0006
TOU	124,830	62,434,846	3	\$ 271,446	\$ 40,121	\$ -	\$ 40,121	\$ -	\$ 0.32
Large User	57,050	24,243,374	1	\$ 199,393	\$ 12,699	\$ -	\$ 12,699	\$ -	\$ 0.22
Sentinel Lighting	524	202,622	140	\$ 6,814	\$ 120	\$ -	\$ 120	\$ -	\$ 0.23
	182,404	223,748,576	16,096	\$ 4,399,807	\$ 136,318	\$ -	\$ 136,318		
Dresden									
Residential		9,484,212	1,011	\$ 253,076	\$ 5,380	\$ -	\$ 5,380	\$ -	\$ 0.0006
TOU		-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Large User		-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sentinel Lighting	120	46,407	27	\$ 1,373	\$ 24	\$ -	\$ 24	\$ -	\$ 0.20
	120	9,530,619	1,038	\$ 254,449	\$ 5,404	\$ -	\$ 5,404		

Erieau															
Residential		2,134,781	339	\$	54,382	\$	1,156	\$	-	\$	1,156	\$	-	\$	0.0005
TOU		-	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Large User		-	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Sentinel Lighting		-	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
		-	2,134,781	339	\$	54,382	\$	1,156	\$	-	\$	1,156			
Merlin															
Residential		2,586,583	276	\$	80,598	\$	1,713	\$	-	\$	1,713	\$	-	\$	0.0007
TOU		-	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Large User		-	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Sentinel Lighting	12	4,588	4	\$	30	\$	1	\$	-	\$	1	\$	-	\$	0.04
	12	2,591,171	280	\$	80,628	\$	1,714	\$	-	\$	1,714				
Ridgetown															
Residential		10,844,888	1,351	\$	360,049	\$	7,654	\$	-	\$	7,654	\$	-	\$	0.0007
TOU		-	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Large User		-	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Sentinel Lighting	63	31,527	23	\$	685	\$	12	\$	-	\$	12	\$	-	\$	0.19
	63	10,876,415	1,374	\$	360,734	\$	7,666	\$	-	\$	7,666				
Thamesville															
Residential		3,339,662	360	\$	55,339	\$	1,176	\$	-	\$	1,176	\$	-	\$	0.0004
TOU		-	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Large User		-	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Sentinel Lighting	54	20,755	17	\$	599	\$	11	\$	-	\$	11	\$	-	\$	0.19
	54	3,360,417	377	\$	55,938	\$	1,187	\$	-	\$	1,187				

Tilbury												
Residential		17,431,617	1,815	\$	410,149	\$	8,719	\$	-	\$	8,719	\$ - \$ 0.0005
TOU		-	-	\$	-	\$	-	\$	-	\$	-	\$ -
Large User		-	-	\$	-	\$	-	\$	-	\$	-	\$ -
Sentinel Lighting	132	51,180	32	\$	1,485	\$	26	\$	-	\$	26	\$ - \$ 0.20
	132	17,482,797	1,847	\$	411,634	\$	8,745	\$	-	\$	8,745	
Wallaceburg												
Residential		38,431,938	4,355	\$	1,265,393	\$	26,900	\$	-	\$	26,900	\$ - \$ 0.0007
TOU		-	-	\$	-	\$	-	\$	-	\$	-	\$ -
Large User	139,465	52,697,851	2	\$	508,160	\$	32,363	\$	-	\$	32,363	\$ - \$ 0.23
Sentinel Lighting	334	102,909	101	\$	4,612	\$	81	\$	-	\$	81	\$ - \$ 0.24
	139,799	91,232,698	4,458	\$	1,778,165	\$	59,344	\$	-	\$	59,344	
Wheatley												
Residential		6,394,163	618	\$	133,254	\$	2,833	\$	-	\$	2,833	\$ - \$ 0.0004
TOU		-	-	\$	-	\$	-	\$	-	\$	-	\$ -
Large User		-	-	\$	-	\$	-	\$	-	\$	-	\$ -
Sentinel Lighting	16	6,241	9	\$	99	\$	2	\$	-	\$	2	\$ - \$ 0.11
	16	6,400,404	627	\$	133,353	\$	2,834	\$	-	\$	2,834	

Chatham Kent Hydro  
2002 Distribution Statistics  
Allocate 2004 PILs Proxy

2004 PILs Proxy		1,497,696									
Line No.	2002 Statistics	kW	kWh	Customers	Delivery Revenue	Delivery Revenue Allocation %	Fixed 0.0%	Variable 100.0%	Service Charge	Variable Rate	
1	Residential	-	245,672,912	28,148	\$ 6,768,188	59.4%	\$ 889,410				
2	General Service < 50 kW	-	104,026,175	3,274	\$ 2,062,654	18.1%	\$ 271,054	\$ -	\$ 271,054	\$ - \$ 0.0026	
3	General Service > 50 kW	1,032,626	394,297,288	452	\$ 1,416,018	12.4%	\$ 186,079	\$ -	\$ 186,079	\$ - \$ 0.18	
4	TOU	165,220	80,681,374	4	\$ 319,686	2.8%	\$ 42,010				
5	Large User	196,515	76,941,225	3	\$ 707,553	6.2%	\$ 92,980				
6	Sentinel Lighting	1,360	506,872	402	\$ 16,888	0.1%	\$ 2,219				
7	Street Light	22,225	8,404,225	1	\$ 106,110	0.9%	\$ 13,944	\$ -	\$ 13,944	\$ - \$ 0.63	
8		1,417,946	910,530,071	32,284	\$ 11,397,097		\$ 1,497,696				

	<u>kW</u>	<u>kWh</u>	<u>Customers</u>	<u>Delivery Revenue</u>	<u>Delivery Change</u>	<u>Fixed 0.0%</u>	<u>Variable 100.0%</u>	<u>Service Charge</u>	<u>Variable Rate</u>
Blenheim									
Residential		14,627,503	1,680	\$ 124,607	\$ 16,375	\$ -	\$ 16,375	\$ -	\$ 0.0011
TOU	40,390	18,246,528	1	\$ 48,240	\$ 6,339	\$ -	\$ 6,339	\$ -	\$ 0.16
Large User		-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sentinel Lighting	69	26,594	36	\$ 646	\$ 85	\$ -	\$ 85	\$ -	\$ 1.23
	40,459	32,900,625	1,717	\$ 173,493	\$ 22,799	\$ -	\$ 22,799		
Bothwell									
Residential		3,529,831	391	\$ 109,187	\$ 14,348	\$ -	\$ 14,348	\$ -	\$ 0.0041
TOU		-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Large User		-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sentinel Lighting	36	14,049	13	\$ 545	\$ 72	\$ -	\$ 72	\$ -	\$ 1.99
	36	3,543,880	404	\$ 109,732	\$ 14,420	\$ -	\$ 14,420		
Chatham									
Residential		136,867,734	15,952	\$ 3,922,154	\$ 515,411	\$ -	\$ 515,411	\$ -	\$ 0.0038
TOU	124,830	62,434,846	3	\$ 271,446	\$ 35,671	\$ -	\$ 35,671	\$ -	\$ 0.29
Large User	57,050	24,243,374	1	\$ 199,393	\$ 26,202	\$ -	\$ 26,202	\$ -	\$ 0.46
Sentinel Lighting	524	202,622	140	\$ 6,814	\$ 895	\$ -	\$ 895	\$ -	\$ 1.71
	182,404	223,748,576	16,096	\$ 4,399,807	\$ 578,180	\$ -	\$ 578,180		
Dresden									
Residential		9,484,212	1,011	\$ 253,076	\$ 33,257	\$ -	\$ 33,257	\$ -	\$ 0.0035
TOU		-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Large User		-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sentinel Lighting	120	46,407	27	\$ 1,373	\$ 180	\$ -	\$ 180	\$ -	\$ 1.50
	120	9,530,619	1,038	\$ 254,449	\$ 33,437	\$ -	\$ 33,437		

Erieau											
Residential	2,134,781	339	\$	54,382	\$	7,146	\$	-	\$	7,146	\$ - \$ 0.0033
TOU	-	-	\$	-	\$	-	\$	-	\$	-	\$ -
Large User	-	-	\$	-	\$	-	\$	-	\$	-	\$ -
Sentinel Lighting	-	-	\$	-	\$	-	\$	-	\$	-	\$ -
	-	2,134,781	339	\$	54,382	\$	7,146	\$	-	\$	7,146
Merlin											
Residential	2,586,583	276	\$	80,598	\$	10,591	\$	-	\$	10,591	\$ - \$ 0.0041
TOU	-	-	\$	-	\$	-	\$	-	\$	-	\$ -
Large User	-	-	\$	-	\$	-	\$	-	\$	-	\$ -
Sentinel Lighting	12	4,588	4	\$	30	\$	4	\$	-	\$	4 \$ 0.33
	12	2,591,171	280	\$	80,628	\$	10,595	\$	-	\$	10,595
Ridgetown											
Residential	10,844,888	1,351	\$	360,049	\$	47,314	\$	-	\$	47,314	\$ - \$ 0.0044
TOU	-	-	\$	-	\$	-	\$	-	\$	-	\$ -
Large User	-	-	\$	-	\$	-	\$	-	\$	-	\$ -
Sentinel Lighting	63	31,527	23	\$	685	\$	90	\$	-	\$	90 \$ 1.43
	63	10,876,415	1,374	\$	360,734	\$	47,404	\$	-	\$	47,404
Thamesville											
Residential	3,339,662	360	\$	55,339	\$	7,272	\$	-	\$	7,272	\$ - \$ 0.0022
TOU	-	-	\$	-	\$	-	\$	-	\$	-	\$ -
Large User	-	-	\$	-	\$	-	\$	-	\$	-	\$ -
Sentinel Lighting	54	20,755	17	\$	599	\$	79	\$	-	\$	79 \$ 1.46
	54	3,360,417	377	\$	55,938	\$	7,351	\$	-	\$	7,351

Tilbury															
Residential		17,431,617	1,815	\$	410,149	\$	53,898	\$	-	\$	53,898	\$	-	\$	0.0031
TOU		-	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Large User		-	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Sentinel Lighting	132	51,180	32	\$	1,485	\$	195	\$	-	\$	195	\$	-	\$	1.48
	132	17,482,797	1,847	\$	411,634	\$	54,093	\$	-	\$	54,093				
Wallaceburg															
Residential		38,431,938	4,355	\$	1,265,393	\$	166,286	\$	-	\$	166,286	\$	-	\$	0.0043
TOU		-	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Large User	139,465	52,697,851	2	\$	508,160	\$	66,777	\$	-	\$	66,777	\$	-	\$	0.48
Sentinel Lighting	334	102,909	101	\$	4,612	\$	606	\$	-	\$	606	\$	-	\$	1.81
	139,799	91,232,698	4,458	\$	1,778,165	\$	233,669	\$	-	\$	233,669				
Wheatley															
Residential		6,394,163	618	\$	133,254	\$	17,511	\$	-	\$	17,511	\$	-	\$	0.0027
TOU		-	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Large User		-	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Sentinel Lighting	16	6,241	9	\$	99	\$	13	\$	-	\$	13	\$	-	\$	0.81
	16	6,400,404	627	\$	133,353	\$	17,524	\$	-	\$	17,524				
Total															
Residential											\$	889,410			
TOU											\$	42,010			
Large User											\$	92,980			
Sentinel Lighting											\$	2,219			

Chatham Kent Hydro  
Residential Proposed Rate Structure

Service Area	Current Rates		2004 Rates	
	Service Charge	Energy Charge	Service Charge	Energy Charge
Blenheim	\$ 3.49	\$ 0.0030	\$ 3.49	\$ 0.0043
Bothwell	\$ 12.35	\$ 0.0094	\$ 12.35	\$ 0.0141
Chatham	\$ 11.08	\$ 0.0088	\$ 11.08	\$ 0.0132
Dresden	\$ 11.06	\$ 0.0085	\$ 11.06	\$ 0.0126
Erieau	\$ 8.80	\$ 0.0070	\$ 8.80	\$ 0.0109
Merlin	\$ 11.83	\$ 0.0081	\$ 11.83	\$ 0.0129
Thamesville	\$ 6.40	\$ 0.0052	\$ 6.40	\$ 0.0102
Tilbury	\$ 9.63	\$ 0.0076	\$ 9.63	\$ 0.0101
Ridgetown	\$ 12.13	\$ 0.0096	\$ 12.13	\$ 0.0132
Wallaceburg	\$ 12.75	\$ 0.0100	\$ 12.75	\$ 0.0150
Wheatley	\$ 9.09	\$ 0.0069	\$ 9.09	\$ 0.0101

## Note:

The base rates include the harmonization values approved in RP-2002-0081

	Service Charge		
	Base	Harmonization	Total
Blenheim	\$ 2.81	\$ 0.68	\$ 3.49
Bothwell	\$ 12.94	\$ (0.59)	\$ 12.35
Merlin	\$ 14.27	\$ (2.44)	\$ 11.83
Wallaceburg	\$ 12.80	\$ (0.05)	\$ 12.75

	Energy		
	Base	Harmonization	Total
Blenheim	\$ 0.0022	\$ 0.0008	\$ 0.0030
Bothwell	\$ 0.0100	\$ (0.0006)	\$ 0.0094
Merlin	\$ 0.0114	\$ (0.0033)	\$ 0.0081
Wallaceburg	\$ 0.0101	\$ (0.0001)	\$ 0.0100

0.0008



Chatham-Kent Hydro  
General Service Rates

## Current Rates

General Service < 50 kW	Distribution Rate	
	Service Charge	Energy Charge
Blenhiem	28.68	0.0056
Bothwell	28.68	0.0056
Chatham	28.68	0.0056
Dresden	28.68	0.0056
Erieau	28.68	0.0056
Merlin	28.68	0.0056
Ridgetown	28.68	0.0056
Thamesville	28.68	0.0056
Tilbury	28.68	0.0056
Wallaceburg	28.68	0.0056
Wheatley	28.68	0.0056

## 2004 Rates

General Service < 50 kW	Distribution Rate	
	Service Charge	Energy Charge
Blenhiem	28.68	0.0088
Bothwell	28.68	0.0088
Chatham	28.68	0.0088
Dresden	28.68	0.0088
Erieau	28.68	0.0088
Merlin	28.68	0.0088
Ridgetown	28.68	0.0088
Thamesville	28.68	0.0088
Tilbury	28.68	0.0088
Wallaceburg	28.68	0.0088
Wheatley	28.68	0.0088

General Service > 50 kW	Distribution Rate	
	Service Charge	Demand Charge
Blenhiem	119.47	0.86
Bothwell	119.47	0.86
Chatham	119.47	0.86
Dresden	119.47	0.86
Erieau	119.47	0.86
Merlin	119.47	0.86
Ridgetown	119.47	0.86
Thamesville	119.47	0.86
Tilbury	119.47	0.86
Wallaceburg	119.47	0.86
Wheatley	119.47	0.86

General Service > 50 kW	Distribution Rate	
	Service Charge	Demand Charge
Blenhiem	119.47	1.26
Bothwell	119.47	1.26
Chatham	119.47	1.26
Dresden	119.47	1.26
Erieau	119.47	1.26
Merlin	119.47	1.26
Ridgetown	119.47	1.26
Thamesville	119.47	1.26
Tilbury	119.47	1.26
Wallaceburg	119.47	1.26
Wheatley	119.47	1.26

Chatham Kent Hydro  
Proposed Rate Structure for General Service TOU

## Current Rates

Line No.		Service Charge	Demand Charge
1	Blenheim	\$ 1,802.28	0.90
2	Chatham	\$ 3,591.91	1.22

## 2004 Rates

	<u>Service Charge</u>	<u>Demand Charge</u>
3 Blenheim	\$ 1,802.28	\$ 1.23
4 Chatham	\$ 3,591.91	\$ 1.83

Chatham Kent Hydro  
Proposed Rate Structure for Large User

## Current Rates

Line No.	Customers	Service Charge	Demand Charge
1	Chatham	\$ 9,164.35	\$ 1.65
2	Wallaceburg	\$ 11,442.82	\$ 1.80

## 2004 Rates

	Service Charge	Demand Charge
3 Chatham	\$ 9,164.35	\$ 2.33
4 Wallaceburg	\$ 11,442.82	\$ 2.51

Chatham Kent Hydro  
Proposed Rate Structure Sentinel Lights

Line No.	Current Rates		2004 Rates	
	<u>Service Charge</u>	<u>Demand Charge</u>	<u>Service Charge</u>	<u>Demand Charge</u>
1 Blenheim	\$ 1.58	\$ 0.48	\$ 1.58	\$ 1.88
2 Bothwell	\$ 2.86	\$ 0.46	\$ 2.86	\$ 2.72
3 Chatham	\$ 4.34	\$ 0.47	\$ 4.34	\$ 2.41
4 Dresden	\$ 4.06	\$ 0.49	\$ 4.06	\$ 2.19
5 Erieau	\$ 2.87	\$ 0.17	\$ 2.87	\$ 0.17
6 Merlin	\$ 0.38	\$ 0.03	\$ 0.38	\$ 0.40
7 Thamesville	\$ 2.51	\$ 0.50	\$ 2.51	\$ 2.15
8 Tilbury	\$ 3.51	\$ 0.48	\$ 3.51	\$ 2.16
9 Ridgetown	\$ 2.37	\$ 0.41	\$ 2.37	\$ 2.02
10 Wallaceburg	\$ 4.14	\$ 0.27	\$ 4.14	\$ 2.32
11 Wheatley	\$ 1.85	\$ 0.14	\$ 1.85	\$ 1.06
12 Total				

Chatham Kent Hydro  
Proposed Rate Structure Sentinel Lights

Line <u>No.</u>	Delivery <u>Revenue (1)</u>	Current Rates		2004 Rates	
		<u>Service Charge</u>	<u>Demand Charge</u>	<u>Service Charge</u>	<u>Demand Charge</u>
1 Total Municipality	1	\$4,498.24	\$ 2.10	\$ 4,498.24	\$ 2.95

Chatham Kent Hydro  
2002 Distribution Statistics  
Service Charge Adjustment

2002 Statistics	<u>kW</u>	<u>kWh</u>	<u>Customers</u>	<u>Current Service Charge</u>	<u>Revenue Current Service Charge</u>	<u>Revenue Calculated Service Charge Sch 4</u>	<u>Difference</u>	<u>Variable Rate Adjust</u>	<u>Adjusted Variable Rate</u>
Residential	-	245,672,912	28,148						
General Service < 50 l	-	104,026,175	3,274	\$ 35.02	\$ 1,375,865.76	\$ 1,126,636.46	\$ 249,229.30	\$ 0.0024	\$ 0.0064
General Service > 50 l	1,032,626	394,297,288	452	\$ 152.96	\$ 829,655.04	\$ 648,029.12	\$ 181,625.92	\$ 0.18	\$ 1.09
TOU	165,220	80,681,374	4						
Large User	196,515	76,941,225	3						
Sentinel Lighting	1,360	506,872	402						
Street Light	22,225	8,404,225	1	\$ 5,227.07	\$ 62,724.84	\$ 53,978.88	\$ 8,745.96	\$ 0.39	\$ 2.56
	<u>1,417,946</u>	<u>910,530,071</u>	<u>32,284</u>						

	<u>kW</u>	<u>kWh</u>	<u>Customers</u>	<u>Current Service Charge</u>	<u>Revenue Current Service Charge</u>	<u>Revenue Calculated Service Charge Sch 4</u>	<u>Difference</u>	<u>Variable Rate Adjust</u>	<u>Adjusted Variable Rate</u>
Blenheim									
Residential		14,627,503	1,680	\$ 4.08	\$ 82,252.80	\$ 70,358.40	\$ 11,894.40	\$ 0.0008	\$ 0.0035
TOU	40,390	18,246,528	1	\$ 2,346.99	\$ 28,163.88	\$ 21,627.30	\$ 6,536.58	\$ 0.16	\$ 1.07
Large User		-	-						
Sentinel Lighting	69	26,594	36	\$ 1.90	\$ 820.80	\$ 680.61	\$ 140.19	\$ 2.03	\$ (0.15)
	<u>40,459</u>	<u>32,900,625</u>	<u>1,717</u>						
Bothwell									
Residential		3,529,831	391	\$ 14.56	\$ 68,315.52	\$ 57,946.20	\$ 10,369.32	\$ 0.0029	\$ 0.0112
TOU		-	-						
Large User		-	-						
Sentinel Lighting	36	14,049	13	\$ 3.26	\$ 508.56	\$ 446.52	\$ 62.04	\$ 1.72	\$ 0.99
	<u>36</u>	<u>3,543,880</u>	<u>404</u>						
Chatham									
Residential		136,867,734	15,952	\$ 12.93	\$ 2,475,112.32	\$ 2,120,046.04	\$ 355,066.28	\$ 0.0026	\$ 0.0106
TOU	124,830	62,434,846	3	\$ 4,588.58	\$ 165,188.88	\$ 129,308.62	\$ 35,880.26	\$ 0.29	\$ 1.54
Large User	57,050	24,243,374	1	\$ 11,298.32	\$ 135,579.84	\$ 109,972.20	\$ 25,607.64	\$ 0.45	\$ 1.88
Sentinel Lighting	524	202,622	140	\$ 4.90	\$ 8,232.00	\$ 7,285.84	\$ 946.16	\$ 1.81	\$ 0.61
	<u>182,404</u>	<u>223,748,576</u>	<u>16,096</u>						
Dresden									
Residential		9,484,212	1,011	\$ 12.98	\$ 157,473.36	\$ 134,163.03	\$ 23,310.33	\$ 0.0025	\$ 0.0102
TOU		-	-						
Large User		-	-						
Sentinel Lighting	120	46,407	27	\$ 4.65	\$ 1,506.60	\$ 1,316.53	\$ 190.07	\$ 1.58	\$ 0.61
	<u>120</u>	<u>9,530,619</u>	<u>1,038</u>						

	<u>kW</u>	<u>kWh</u>	<u>Customers</u>	<u>Current Service Charge</u>	<u>Revenue Current Service Charge</u>	<u>Revenue Calculated Service Charge Sch 4</u>	<u>Difference</u>	<u>Variable Rate Adjust</u>	<u>Adjusted Variable Rate</u>
Erieau									
Residential		2,134,781	339	\$ 10.20	\$ 41,493.60	\$ 35,789.70	\$ 5,703.90	\$ 0.0027	\$ 0.0082
TOU		-	-						
Large User		-	-						
Sentinel Lighting	-	-	-						
	-	2,134,781	339						
Merlin									
Residential		2,586,583	276	\$ 14.25	\$ 47,196.00	\$ 39,180.96	\$ 8,015.04	\$ 0.0031	\$ 0.0098
TOU		-	-						
Large User		-	-						
Sentinel Lighting	12	4,588	4	\$ 0.44	\$ 21.12	\$ 18.40	\$ 2.72	\$ 0.23	\$ 0.17
	12	2,591,171	280						
Ridgetown									
Residential		10,844,888	1,351	\$ 14.10	\$ 228,589.20	\$ 196,603.34	\$ 31,985.86	\$ 0.0029	\$ 0.0103
TOU		-	-						
Large User		-	-						
Sentinel Lighting	63	31,527	23	\$ 2.73	\$ 753.48	\$ 653.01	\$ 100.47	\$ 1.59	\$ 0.43
	63	10,876,415	1,374						
Thamesville									
Residential		3,339,662	360	\$ 7.55	\$ 32,616.00	\$ 27,639.60	\$ 4,976.40	\$ 0.0015	\$ 0.0087
TOU		-	-						
Large User		-	-						
Sentinel Lighting	54	20,755	17	\$ 2.75	\$ 561.00	\$ 511.46	\$ 49.54	\$ 0.92	\$ 1.23
	54	3,360,417	377						



				Current	Revenue Current	Revenue Calculated		Variable	Adjusted
	<u>kW</u>	<u>kWh</u>	<u>Customers</u>	<u>Service Charge</u>	<u>Service Charge</u>	<u>Sch 4</u>	<u>Difference</u>	<u>Rate</u>	<u>Variable</u>
Tilbury									
Residential		17,431,617	1,815	\$ 11.32	\$ 246,549.60	\$ 209,718.57	\$ 36,831.03	\$ 0.0021	\$ 0.0080
TOU		-	-						
Large User		-	-						
Sentinel Lighting	132	51,180	32	\$ 4.04	\$ 1,551.36	\$ 1,346.67	\$ 204.69	\$ 1.55	\$ 0.61
	132	17,482,797	1,847						
Wallaceburg									
Residential		38,431,938	4,355	\$ 14.93	\$ 780,241.80	\$ 666,315.00	\$ 113,926.80	\$ 0.0030	\$ 0.0121
TOU		-	-						
Large User	139,465	52,697,851	2	\$ 13,421.94	\$ 322,126.56	\$ 274,627.64	\$ 47,498.92	\$ 0.34	\$ 2.17
Sentinel Lighting	334	102,909	101	\$ 4.66	\$ 5,647.92	\$ 5,023.38	\$ 624.54	\$ 1.87	\$ 0.45
	139,799	91,232,698	4,458						
Wheatley									
Residential		6,394,163	618	\$ 10.74	\$ 79,647.84	\$ 67,395.87	\$ 12,251.97	\$ 0.0019	\$ 0.0081
TOU		-	-						
Large User		-	-						
Sentinel Lighting	16	6,241	9	\$ 2.09	\$ 225.72	\$ 199.46	\$ 26.26	\$ 1.64	\$ (0.58)

Chatham-Kent Hydro  
 2004 Adjusted Rates

## Residential

Service Area	Service Charge	Energy Charge
Blenheim	\$ 4.08	\$ 0.0035
Bothwell	\$ 14.56	\$ 0.0112
Chatham	\$ 12.93	\$ 0.0106
Dresden	\$ 12.98	\$ 0.0102
Erieau	\$ 10.20	\$ 0.0082
Merlin	\$ 14.25	\$ 0.0098
Thamesville	\$ 7.55	\$ 0.0087
Tilbury	\$ 11.32	\$ 0.0080
Ridgetown	\$ 14.10	\$ 0.0103
Wallaceburg	\$ 14.93	\$ 0.0121
Wheatley	\$ 10.74	\$ 0.0081

## General Service &lt; 50 kW

Service Area	Service Charge	Energy Charge
All Areas	\$ 35.02	\$ 0.0064

## General Service &gt; 50 kW

Service Area	Service Charge	Energy Charge
All Areas	\$ 152.96	\$ 1.09

## General Service TOU

Service Area	Service Charge	Energy Charge
Blenheim	\$ 2,346.99	\$ 1.07
Chatham	\$ 4,588.58	\$ 1.54

## Large User

Service Area	Service Charge	Energy Charge
Chatham	\$ 11,298.32	\$ 1.88
Wallaceburg	\$ 13,421.94	\$ 2.17

## Sentinel Lights

Service Area	Service Charge	Demand Charge
Blenheim	\$ 1.90	\$ (0.15)
Bothwell	\$ 3.26	\$ 0.99
Chatham	\$ 4.90	\$ 0.61
Dresden	\$ 4.65	\$ 0.61
Erieau	\$ -	\$ -
Merlin	\$ 0.44	\$ 0.17
Thamesville	\$ 2.75	\$ 1.23
Tilbury	\$ 4.04	\$ 0.61
Ridgetown	\$ 2.73	\$ 0.43
Wallaceburg	\$ 4.66	\$ 0.45
Wheatley	\$ 2.09	\$ (0.58)

## Street Light

Service Area	Service Charge	Energy Charge
All Areas	\$ 5,227.07	\$ 2.56

LINE NO.	Existing Rates										2004 Adjusted Rates										Net Change	
		Service Charge	Energy Rate	Other Charges Rate	Commodity Rate	Revenue Service Charge	Energy Rate	Other Charges Rate	Commodity Rate		Service Charge	Energy Rate	Other Charges Rate	Commodity Rate	Revenue Service Charge	Energy Rate	Other Charges Rate	Commodity Rate				
1	Blenheim	Volume								Total									Total	\$	%	
2		1,500	4.08	0.0037	0.0239	0.0430	4.08	5.55	35.85	64.50	109.98	4.08	0.0035	0.0239	0.0430	4.08	5.23	35.85	64.50	109.66	-0.32	-0.29%
3		1,279	4.08	0.0037	0.0239	0.0430	4.08	4.73	30.57	55.00	94.38	4.08	0.0035	0.0239	0.0430	4.08	4.46	30.57	55.00	94.11	-0.27	-0.29%
4		1,000	4.08	0.0037	0.0239	0.0430	4.08	3.70	23.90	43.00	74.68	4.08	0.0035	0.0239	0.0430	4.08	3.49	23.90	43.00	74.47	-0.21	-0.28%
5		750	4.08	0.0037	0.0239	0.0430	4.08	2.78	17.93	32.25	57.03	4.08	0.0035	0.0239	0.0430	4.08	2.62	17.93	32.25	56.87	-0.16	-0.28%
6		500	4.08	0.0037	0.0239	0.0430	4.08	1.85	11.95	21.50	39.38	4.08	0.0035	0.0239	0.0430	4.08	1.74	11.95	21.50	39.27	-0.11	-0.27%
7		250	4.08	0.0037	0.0239	0.0430	4.08	0.93	5.98	10.75	21.73	4.08	0.0035	0.0239	0.0430	4.08	0.87	5.98	10.75	21.68	-0.05	-0.24%
8	Bothwell	Volume	Service Charge	Energy Rate	Other Charges Rate	Commodity Rate	Revenue Service Charge	Energy Rate	Other Charges Rate	Commodity Rate	Total	Service Charge	Energy Rate	Other Charges Rate	Commodity Rate	Revenue Service Charge	Energy Rate	Other Charges Rate	Commodity Rate	Total	\$	%
9		1,500	14.56	0.0119	0.0239	0.0430	14.56	17.85	35.85	64.50	132.76	14.56	0.0112	0.0239	0.0430	14.56	16.78	35.85	64.50	131.69	-1.07	-0.98%
10		1,279	14.56	0.0119	0.0239	0.0430	14.56	15.22	30.57	55.00	115.35	14.56	0.0112	0.0239	0.0430	14.56	14.31	30.57	55.00	114.43	-0.91	-0.97%
11		1,000	14.56	0.0119	0.0239	0.0430	14.56	11.90	23.90	43.00	93.36	14.56	0.0112	0.0239	0.0430	14.56	11.18	23.90	43.00	92.64	-0.72	-0.96%
12		750	14.56	0.0119	0.0239	0.0430	14.56	8.93	17.93	32.25	73.66	14.56	0.0112	0.0239	0.0430	14.56	8.39	17.93	32.25	73.12	-0.54	-0.94%
13		500	14.56	0.0119	0.0239	0.0430	14.56	5.95	11.95	21.50	53.96	14.56	0.0112	0.0239	0.0430	14.56	5.59	11.95	21.50	53.60	-0.36	-0.91%
14		250	14.56	0.0119	0.0239	0.0430	14.56	2.98	5.98	10.75	34.26	14.56	0.0112	0.0239	0.0430	14.56	2.80	5.98	10.75	34.08	-0.18	-0.82%
16	Chatham	Volume	Service Charge	Energy Rate	Other Charges Rate	Commodity Rate	Revenue Service Charge	Energy Rate	Other Charges Rate	Commodity Rate	Total	Service Charge	Energy Rate	Other Charges Rate	Commodity Rate	Revenue Service Charge	Energy Rate	Other Charges Rate	Commodity Rate	Total	\$	%
17		1,500	12.93	0.0112	0.0239	0.0430	12.93	16.80	35.85	64.50	130.08	12.93	0.0106	0.0239	0.0430	12.93	15.87	35.85	64.50	129.15	-0.93	-0.72%
18		1,279	12.93	0.0112	0.0239	0.0430	12.93	14.32	30.57	55.00	112.82	12.93	0.0106	0.0239	0.0430	12.93	13.53	30.57	55.00	112.02	-0.80	-0.71%
19		1,000	12.93	0.0112	0.0239	0.0430	12.93	11.20	23.90	43.00	91.03	12.93	0.0106	0.0239	0.0430	12.93	10.58	23.90	43.00	90.41	-0.62	-0.68%
20		750	12.93	0.0112	0.0239	0.0430	12.93	8.40														

Chatham Kent Hydro  
Residential Class Customer Impacts- Effective April 1, 2004

LINE NO.	Existing Rates										2004 Adjusted Rates										Net Change	
		Service Charge	Energy Rate	Other Charges Rate	Commodity Rate	Revenue Service Charge	Energy Rate	Other Charges Rate	Commodity Rate	Total	Service Charge	Energy Rate	Other Charges Rate	Commodity Rate	Revenue Service Charge	Energy Rate	Other Charges Rate	Commodity Rate	Total	\$	%	
1	Erieau	Volume	10.20	0.0089	0.0239	0.0430	10.20	13.35	35.85	64.50	123.90	10.20	0.0082	0.0239	0.0430	10.20	12.35	35.85	64.50	122.90	-1.00	-0.80%
2		1,500	10.20	0.0089	0.0239	0.0430	10.20	11.38	30.57	55.00	107.15	10.20	0.0082	0.0239	0.0430	10.20	10.53	30.57	55.00	106.30	-0.85	-0.79%
3		1,279	10.20	0.0089	0.0239	0.0430	10.20	8.90	23.90	43.00	86.00	10.20	0.0082	0.0239	0.0430	10.20	8.24	23.90	43.00	85.34	-0.66	-0.77%
4		1,000	10.20	0.0089	0.0239	0.0430	10.20	6.68	17.93	32.25	67.05	10.20	0.0082	0.0239	0.0430	10.20	6.18	17.93	32.25	66.55	-0.50	-0.74%
5		750	10.20	0.0089	0.0239	0.0430	10.20	4.45	11.95	21.50	48.10	10.20	0.0082	0.0239	0.0430	10.20	4.12	11.95	21.50	47.77	-0.33	-0.69%
6		500	10.20	0.0089	0.0239	0.0430	10.20	2.23	5.98	10.75	29.15	10.20	0.0082	0.0239	0.0430	10.20	2.06	5.98	10.75	28.98	-0.17	-0.57%
7		250	10.20	0.0089	0.0239	0.0430	10.20															
8	Merlin	Volume	Service Charge	Energy Rate	Other Charges Rate	Commodity Rate	Revenue Service Charge	Energy Rate	Other Charges Rate	Commodity Rate	Total	Service Charge	Energy Rate	Other Charges Rate	Commodity Rate	Revenue Service Charge	Energy Rate	Other Charges Rate	Commodity Rate	Total	\$	%
9		1,500	14.25	0.0114	0.0239	0.0430	14.25	17.10	35.85	64.50	131.70	14.25	0.0098	0.0239	0.0430	14.25	14.64	35.85	64.50	129.24	-2.46	-1.87%
10		1,279	14.25	0.0114	0.0239	0.0430	14.25	14.58	30.57	55.00	114.40	14.25	0.0098	0.0239	0.0430	14.25	12.48	30.57	55.00	112.30	-2.10	-1.84%
11		1,000	14.25	0.0114	0.0239	0.0430	14.25	11.40	23.90	43.00	92.55	14.25	0.0098	0.0239	0.0430	14.25	9.76	23.90	43.00	90.91	-1.64	-1.77%
12		750	14.25	0.0114	0.0239	0.0430	14.25	8.55	17.93	32.25	72.98	14.25	0.0098	0.0239	0.0430	14.25	7.32	17.93	32.25	71.74	-1.23	-1.69%
13		500	14.25	0.0114	0.0239	0.0430	14.25	5.70	11.95	21.50	53.40	14.25	0.0098	0.0239	0.0430	14.25	4.88	11.95	21.50	52.58	-0.82	-1.54%
14		250	14.25	0.0114	0.0239	0.0430	14.25	2.85	5.98	10.75	33.83	14.25	0.0098	0.0239	0.0430	14.25	2.44	5.98	10.75	33.41	-0.41	-1.21%
16	Ridgetown	Volume	Service Charge	Energy Rate	Other Charges Rate	Commodity Rate	Revenue Service Charge	Energy Rate	Other Charges Rate	Commodity Rate	Total	Service Charge	Energy Rate	Other Charges Rate	Commodity Rate	Revenue Service Charge	Energy Rate	Other Charges Rate	Commodity Rate	Total	\$	%
17		1,500	14.10	0.0121	0.0239	0.0430	14.10	18.15	35.85	64.50	132.60	14.10	0.0103	0.0239	0.0430	14.10	15.38	35.85	64.50	129.83	-2.77	-2.09%
18		1,279	14.10	0.0121	0.0239	0.0430	14.10	15.48	30.57	55.00	115.14	14.10	0.0103	0.0239	0.0430	14.10	13.11	30.57	55.00	112.78	-2.36	-2.05%
19		1,000	14.10	0.0121	0.0239	0.0430	14.10	12.10	23.90	43.00	93.10	14.10	0.0103	0.0239	0.0430	14.10	10.25	23.90	43.00	91.25	-1.85	-1.99%
20		750	14.10	0.0121	0.0239	0.0430	14.10	9.08	17.93	32.25	73.35	14.10	0.0103	0.0239	0.0430	14.10	7.69	17.93	32.25	71.96	-1.39	-1.89%
21		500	14.10	0.0121	0.0239	0.0430	14.10	6.05	11.95	21.50	53.60	14.10	0.0103	0.0239	0.0430	14.10	5.13	11.95	21.50	52.68	-0.92	-1.72%
22		250	14.10	0.0121	0.0239	0.0430	14.10	3.03	5.98	10.75	33.85	14.10	0.0103	0.0239	0.0430	14.10	2.56	5.98	10.75	33.39	-0.46	-1.37%
23	Thamesville	Volume	Service Charge	Energy Rate	Other Charges Rate	Commodity Rate	Revenue Service Charge	Energy Rate	Other Charges Rate	Commodity Rate	Total	Service Charge	Energy Rate	Other Charges Rate	Commodity Rate	Revenue Service Charge	Energy Rate	Other Charges Rate	Commodity Rate	Total	\$	%
24		1,500	7.55	0.0067	0.0239	0.0430	7.55	10.05	35.85	64.50	117.95	7.55	0.0087	0.0239	0.0430	7.55	13.11	35.85	64.50	121.01	3.06	2.60%
25		1,279	7.55	0.0067	0.0239	0.0430	7.55	8.57	30.57	55.00	101.68	7.55	0.0087	0.0239	0.0430	7.55	11.18	30.57	55.00	104.30	2.61	2.57%
26		1,000	7.55	0.0067	0.0239	0.0430	7.55	6.70	23.90	43.00	81.15	7.55	0.0087	0.0239	0.0430	7.55	8.74	23.90	43.00	83.19	2.04	2.52%
27		750	7.55	0.0067	0.0239	0.0430	7.55	5.03	17.93	32.25	62.75	7.55	0.0087	0.0239	0.0430	7.55	6.56	17.93	32.25	64.28	1.53	2.44%
28		500	7.55	0.0067	0.0239	0.0430	7.55	3.35	11.95	21.50	44.35	7.55	0.0087	0.0239	0.0430	7.55	4.37	11.95	21.50	45.37	1.02	2.30%
29		250	7.55	0.0067	0.0239	0.0430	7.55	1.68	5.98	10.75	25.95	7.55	0.0087	0.0239	0.0430	7.55	2.19	5.98	10.75	26.46	0.51	1.97%

Chatham Kent Hydro  
Residential Class Customer Impacts- Effective April 1, 2004

LINE NO.	Existing Rates										2004 Adjusted Rates										Net Change	
				Other Charges	Commodity	Revenue Service	Energy	Other Charges	Commodity	Total					Revenue Service	Energy	Other Charges	Commodity	Total	\$	%	
	Volume	Service Charge	Energy Rate	Rate	Rate	Charge	Rate	Rate	Rate		Service Charge	Energy Rate	Other Charges Rate	Commodity Rate	Charge	Rate	Rate	Rate	Rate			
1	Tilbury																					
2		1,500	11.32	0.0096	0.0239	0.0430	11.32	14.40	35.85	64.50	126.07	11.32	0.0080	0.0239	0.0430	11.32	11.99	35.85	64.50	123.66	-2.41	-1.91%
3		1,279	11.32	0.0096	0.0239	0.0430	11.32	12.28	30.57	55.00	109.16	11.32	0.0080	0.0239	0.0430	11.32	10.23	30.57	55.00	107.11	-2.05	-1.88%
4		1,000	11.32	0.0096	0.0239	0.0430	11.32	9.60	23.90	43.00	87.82	11.32	0.0080	0.0239	0.0430	11.32	8.00	23.90	43.00	86.22	-1.60	-1.83%
5		750	11.32	0.0096	0.0239	0.0430	11.32	7.20	17.93	32.25	68.70	11.32	0.0080	0.0239	0.0430	11.32	6.00	17.93	32.25	67.49	-1.20	-1.75%
6		500	11.32	0.0096	0.0239	0.0430	11.32	4.80	11.95	21.50	49.57	11.32	0.0080	0.0239	0.0430	11.32	4.00	11.95	21.50	48.77	-0.80	-1.62%
7		250	11.32	0.0096	0.0239	0.0430	11.32	2.40	5.98	10.75	30.45	11.32	0.0080	0.0239	0.0430	11.32	2.00	5.98	10.75	30.04	-0.40	-1.32%
8	Wallaceburg																					
9		1,500	14.93	0.0128	0.0239	0.0430	14.93	19.20	35.85	64.50	134.48	14.93	0.0121	0.0239	0.0430	14.93	18.09	35.85	64.50	133.37	-1.11	-0.82%
10		1,279	14.93	0.0128	0.0239	0.0430	14.93	16.37	30.57	55.00	116.87	14.93	0.0121	0.0239	0.0430	14.93	15.43	30.57	55.00	115.92	-0.94	-0.81%
11		1,000	14.93	0.0128	0.0239	0.0430	14.93	12.80	23.90	43.00	94.63	14.93	0.0121	0.0239	0.0430	14.93	12.06	23.90	43.00	93.89	-0.74	-0.78%
12		750	14.93	0.0128	0.0239	0.0430	14.93	9.60	17.93	32.25	74.71	14.93	0.0121	0.0239	0.0430	14.93	9.05	17.93	32.25	74.15	-0.55	-0.74%
13		500	14.93	0.0128	0.0239	0.0430	14.93	6.40	11.95	21.50	54.78	14.93	0.0121	0.0239	0.0430	14.93	6.03	11.95	21.50	54.41	-0.37	-0.67%
14		250	14.93	0.0128	0.0239	0.0430	14.93	3.20	5.98	10.75	34.86	14.93	0.0121	0.0239	0.0430	14.93	3.02	5.98	10.75	34.67	-0.18	-0.53%
16	Wheatley																					
17		1,500	10.74	0.0084	0.0239	0.0430	10.74	12.60	35.85	64.50	123.69	10.74	0.0081	0.0239	0.0430	10.74	12.20	35.85	64.50	123.29	-0.40	-0.32%
18		1,279	10.74	0.0084	0.0239	0.0430	10.74	10.74	30.57	55.00	107.05	10.74	0.0081	0.0239	0.0430	10.74	10.41	30.57	55.00	106.71	-0.34	-0.32%
19		1,000	10.74	0.0084	0.0239	0.0430	10.74	8.40	23.90	43.00	86.04	10.74	0.0081	0.0239	0.0430	10.74	8.14	23.90	43.00	85.78	-0.26	-0.31%
20		750	10.74	0.0084	0.0239	0.0430	10.74	6.30	17.93	32.25	67.22	10.74	0.0081	0.0239	0.0430	10.74	6.10	17.93	32.25	67.02	-0.20	-0.30%
21		500	10.74	0.0084	0.0239	0.0430	10.74	4.20	11.95	21.50	48.39	10.74	0.0081	0.0239	0.0430	10.74	4.07	11.95	21.50	48.26	-0.13	-0.27%
22		250	10.74	0.0084	0.0239	0.0430	10.74	2.10	5.98	10.75	29.57	10.74	0.0081	0.0239	0.0430	10.74	2.03	5.98	10.75	29.50	-0.07	-0.22%

Chatham Kent Hydro  
General Service Class Customer Impacts

		Existing Old Rates						New Rates						NET CHANGE	
GS < 50 kW		Delivery Revenue						Delivery Revenue							
e No.	Volume kwh	Service Charge	Energy	Trans Allowance	Other Charges	Commodity	Total Bill	Service Charge	Energy	Trans Allow	Other Charges	Commodity	Total		
1 All Areas	1,000	35.02	0.0069	0.60	0.0229	0.043	\$107.82	35.02	0.0064	0.60	0.0229	0.0430	\$ 107.32	-0.50	-0.46%
2	2,000	35.02	0.0069	0.60	0.0229	0.043	\$180.62	35.02	0.0064	0.60	0.0229	0.0430	\$ 179.62	-1.00	-0.55%
3	5,000	35.02	0.0069	0.60	0.0229	0.043	\$399.02	35.02	0.0064	0.60	0.0229	0.0430	\$ 396.52	-2.50	-0.63%
4	10,000	35.02	0.0069	0.60	0.0229	0.043	\$763.02	35.02	0.0064	0.60	0.0229	0.0430	\$ 758.02	-5.00	-0.66%
5	15,000	35.02	0.0069	0.60	0.0229	0.043	\$1,127.02	35.02	0.0064	0.60	0.0229	0.0430	\$ 1,119.52	-7.50	-0.67%

		Existing Old Rates						New Rates						NET CHANGE		
GS > 50 kW		Delivery Revenue						Delivery Revenue								
e No.	Volume kwh	Demand kW	Service Charge	Demand	Trans Allowance	Other Charges	Commodity	Total Bill	Service Charge	Demand	Trans Allow	Other Charges	Commodity	Total		
1 All Areas	40,000	100	152.96	0.9600	0.60	0.0132	0.055	\$2,922.46	152.96	1.07	0.60	0.0132	0.0550	\$ 2,927.96	5.50	0.19%
2	100,000	500	152.96	0.9600	0.60	0.0132	0.055	\$7,180.46	152.96	1.07	0.60	0.0132	0.0550	\$ 7,207.96	27.50	0.38%
3	400,000	1000	152.96	0.9600	0.60	0.0132	0.055	\$27,847.96	152.96	1.07	0.60	0.0132	0.0550	\$ 27,902.96	55.00	0.20%



Chatham Kent Hydro  
Proposed General Service TOU Rates March 1, 2002Current Rates  
Chatham

Billing Stats		Current Rates							2004 Rates							Net Change	
Demand	Energy	Service Charge	Demand	Other Charges kW	Other Charges kWh	Commodity	Total	Service Charge	Demand	Other Charges kW	Other Charges kWh	Commodity	Total				
			\$		\$		\$			\$			\$		\$		
			1.42	4.21	0.0132	0.0550				1.54	4.21	0.0132	0.0550				
3,000	800,000	\$ 4,588.58	\$ 4,260	\$ 12,641	\$ 10,560	\$ 44,000	\$ 76,050	\$ 4,588.58	\$ 4,620	\$ 12,641	\$ 10,560	\$ 44,000	\$ 76,410	\$ 360	0.47%		
3,000	1,000,000.0	\$ 4,588.58	\$ 4,260	\$ 12,641	\$ 13,200	\$ 55,000	\$ 89,690	\$ 4,588.58	\$ 4,620	\$ 12,641	\$ 13,200	\$ 55,000	\$ 90,050	\$ 360	0.40%		
4,000	1,200,000	\$ 4,588.58	\$ 5,680	\$ 16,855	\$ 15,840	\$ 66,000	\$ 108,964	\$ 4,588.58	\$ 6,160	\$ 16,855	\$ 15,840	\$ 66,000	\$ 109,444	\$ 480	0.44%		
4,000	1,800,000	\$ 4,588.58	\$ 5,680	\$ 16,855	\$ 23,760	\$ 99,000	\$ 149,884	\$ 4,588.58	\$ 6,160	\$ 16,855	\$ 23,760	\$ 99,000	\$ 150,364	\$ 480	0.32%		

## Blenheim

Billing Stats		Service		Other		Other		Commodity		Total		Service		Other		Other		Commodity		Total		Net Change						
Demand		Charge		Demand	Charges kW	Charges kWh						Charge		Demand	Charges kW	Charges kWh						\$	%					
			\$	1.11	\$	4.21	\$	0.0132	\$	0.0550				\$	1.07	\$	4.21	\$	0.0132	\$	0.0550							
3,000	800,000	\$	2,346.99	\$	3,330	\$	12,641	\$	10,560	\$	44,000	\$	72,878	\$	2,346.99	\$	3,216	\$	12,641	\$	10,560	\$	44,000	\$	72,765	\$	(114)	-0.16%
3,000	1,000,000.0	\$	2,346.99	\$	3,330	\$	12,641	\$	13,200	\$	55,000	\$	86,518	\$	2,346.99	\$	3,216	\$	12,641	\$	13,200	\$	55,000	\$	86,405	\$	(114)	-0.13%
4,000	1,200,000	\$	2,346.99	\$	4,440	\$	16,855	\$	15,840	\$	66,000	\$	105,482	\$	2,346.99	\$	4,288	\$	16,855	\$	15,840	\$	66,000	\$	105,331	\$	(152)	-0.14%
4,000	1,800,000	\$	2,346.99	\$	4,440	\$	16,855	\$	23,760	\$	99,000	\$	146,402	\$	2,346.99	\$	4,288	\$	16,855	\$	23,760	\$	99,000	\$	146,251	\$	(152)	-0.10%

Chatham Kent Hydro  
Proposed LU Rates April 1, 2004Current Rates  
Chatham

Billing Stats		Current Rates		Service		Other		Other		Commodity		Total		2004 Rates		Service		Other		Other		Commodity		Total		Net Change	
Demand	Energy			Charge		Demand	Charges kW	Charges kWh						Charge		Demand	Charges kW	Charges kWh								\$	%
					\$	1.87	\$	4.21	\$	0.0132	\$	0.0550				\$	1.88	\$	4.21	\$	0.0132	\$	0.0550				
5,500	2,000,000	\$	11,298.32	\$	10,285	\$	23,176	\$	26,400	\$	110,000	\$	181,159	\$11,298.32	\$	10,347	\$	23,176	\$	26,400	\$	110,000	\$	181,221	\$	62	0.03%
5,500	2,200,000	\$	11,298.32	\$	10,285	\$	23,176	\$	29,040	\$	121,000	\$	194,799	\$11,298.32	\$	10,347	\$	23,176	\$	29,040	\$	121,000	\$	194,861	\$	62	0.03%
6,000	2,800,000	\$	11,298.32	\$	11,220	\$	25,283	\$	36,960	\$	154,000	\$	238,761	\$11,298.32	\$	11,287	\$	25,283	\$	36,960	\$	154,000	\$	238,828	\$	67	0.03%
6,000	3,000,000	\$	11,298.32	\$	11,220	\$	25,283	\$	39,600	\$	165,000	\$	252,401	\$11,298.32	\$	11,287	\$	25,283	\$	39,600	\$	165,000	\$	252,468	\$	67	0.03%

## Wallaceburg

Billing Stats		Service								Other								Net Change											
		Demand	Charges kW	Charges kWh	Commodity	Total	Demand	Charges kW	Charges kWh	Commodity	Total	Demand	Charges kW	Charges kWh	Commodity	Total	\$	%											
		\$	1.99	\$	4.21	\$	0.0132	\$	0.0550			\$	2.17	\$	4.21	\$	0.0132	\$	0.0550										
5,500	2,000,000	\$	13,421.94	\$	10,945	\$	23,176	\$	26,400	\$	110,000	\$	183,943	\$13,421.94	\$	11,949	\$	23,176	\$	26,400	\$	110,000	\$184,947	\$	1,004	0.55%			
5,500	2,200,000	\$	13,421.94	\$	10,945	\$	23,176	\$	29,040	\$	121,000	\$	197,583	\$13,421.94	\$	11,949	\$	23,176	\$	29,040	\$	121,000	\$198,587	\$	1,004	0.51%			
6,000	2,800,000	\$	13,421.94	\$	11,940	\$	25,283	\$	36,960	\$	154,000	\$	241,605	\$13,421.94	\$	13,036	\$	25,283	\$	36,960	\$	154,000	\$242,700	\$	1,096	0.45%			
6,000	3,000,000	\$	13,421.94	\$	11,940	\$	25,283	\$	39,600	\$	165,000	\$	255,245	\$13,421.94	\$	13,036	\$	25,283	\$	39,600	\$	165,000	\$256,340	\$	1,096	0.43%			

Chatham Kent Hydro  
Residential Class Customer Impacts- Effective April 1, 2004

	Existing Rates						2004 Adjusted Rates						Net Change	
	Volume	Service Charge	Energy Rate	Other Charges Rate	Commodity Rate	Total	Service Charge	Energy Rate	Other Charges Rate	Commodity Rate	Additional	Total	\$	%
Blenheim	1,500	4.08	0.0037	0.0239	0.0430	109.98	4.08	0.0035	0.0239	0.0470	0.0550	121.66	11.68	10.62%
	1,279	4.08	0.0037	0.0239	0.0430	94.38	4.08	0.0035	0.0239	0.0470	0.0550	103.45	9.08	9.62%
	1,000	4.08	0.0037	0.0239	0.0430	74.68	4.08	0.0035	0.0239	0.0470	0.0550	80.47	5.79	7.75%
	750	4.08	0.0037	0.0239	0.0430	57.03	4.08	0.0035	0.0239	0.0470	0.0550	59.87	2.84	4.98%
	500	4.08	0.0037	0.0239	0.0430	39.38	4.08	0.0035	0.0239	0.0470	0.0550	41.27	1.89	4.81%
	250	4.08	0.0037	0.0239	0.0430	21.73	4.08	0.0035	0.0239	0.0470	0.0550	22.68	0.95	4.36%
Bothwell	1,500	14.56	0.0119	0.0239	0.0430	132.76	14.56	0.0112	0.0239	0.0470	0.0550	143.69	10.93	9.94%
	1,279	14.56	0.0119	0.0239	0.0430	115.35	14.56	0.0112	0.0239	0.0470	0.0550	123.78	8.43	8.94%
	1,000	14.56	0.0119	0.0239	0.0430	93.36	14.56	0.0112	0.0239	0.0470	0.0550	98.64	5.28	7.08%
	750	14.56	0.0119	0.0239	0.0430	73.66	14.56	0.0112	0.0239	0.0470	0.0550	76.12	2.46	4.32%
	500	14.56	0.0119	0.0239	0.0430	53.96	14.56	0.0112	0.0239	0.0470	0.0550	55.60	1.64	4.17%
	250	14.56	0.0119	0.0239	0.0430	34.26	14.56	0.0112	0.0239	0.0470	0.0550	35.08	0.82	3.78%
Chatham	1,500	12.93	0.0112	0.0239	0.0430	130.08	12.93	0.0106	0.0239	0.0470	0.0550	141.15	11.07	8.51%
	1,279	12.93	0.0112	0.0239	0.0430	112.82	12.93	0.0106	0.0239	0.0470	0.0550	117.14	4.32	3.83%
	1,000	12.93	0.0112	0.0239	0.0430	91.03	12.93	0.0106	0.0239	0.0470	0.0550	94.41	3.38	3.71%
	750	12.93	0.0112	0.0239	0.0430	71.51	12.93	0.0106	0.0239	0.0470	0.0550	74.04	2.53	3.54%
	500	12.93	0.0112	0.0239	0.0430	51.98	12.93	0.0106	0.0239	0.0470	0.0550	53.67	1.69	3.25%
	250	12.93	0.0112	0.0239	0.0430	32.46	12.93	0.0106	0.0239	0.0470	0.0550	33.30	0.84	2.60%
Dresden	1,500	12.98	0.0106	0.0239	0.0430	129.23	12.98	0.0102	0.0239	0.0470	0.0550	140.57	11.34	8.78%
	1,279	12.98	0.0106	0.0239	0.0430	112.10	12.98	0.0102	0.0239	0.0470	0.0550	116.66	4.56	4.06%
	1,000	12.98	0.0106	0.0239	0.0430	90.48	12.98	0.0102	0.0239	0.0470	0.0550	94.04	3.56	3.94%
	750	12.98	0.0106	0.0239	0.0430	71.11	12.98	0.0102	0.0239	0.0470	0.0550	73.78	2.67	3.76%
	500	12.98	0.0106	0.0239	0.0430	51.73	12.98	0.0102	0.0239	0.0470	0.0550	53.51	1.78	3.44%
	250	12.98	0.0106	0.0239	0.0430	32.36	12.98	0.0102	0.0239	0.0470	0.0550	33.25	0.89	2.75%

		Service	Energy	Other Charges	Commodity	Total	Service	Energy	Other Charges	Commodity	Additional	Total	\$	%
		Charge	Rate	Rate	Rate		Charge	Rate	Rate	Rate	Commodity			
Erieau	<u>Volume</u>													
	1,500	10.20	0.0089	0.0239	0.0430	123.90	10.20	0.0082	0.0239	0.0470	0.0550	134.90	11.00	8.88%
	1,279	10.20	0.0089	0.0239	0.0430	107.15	10.20	0.0082	0.0239	0.0470	0.0550	111.41	4.27	3.98%
	1,000	10.20	0.0089	0.0239	0.0430	86.00	10.20	0.0082	0.0239	0.0470	0.0550	89.34	3.34	3.88%
	750	10.20	0.0089	0.0239	0.0430	67.05	10.20	0.0082	0.0239	0.0470	0.0550	69.55	2.50	3.73%
	500	10.20	0.0089	0.0239	0.0430	48.10	10.20	0.0082	0.0239	0.0470	0.0550	49.77	1.67	3.47%
	250	10.20	0.0089	0.0239	0.0430	29.15	10.20	0.0082	0.0239	0.0470	0.0550	29.98	0.83	2.86%
Merlin	<u>Volume</u>													
	1,500	14.25	0.0114	0.0239	0.0430	131.70	14.25	0.0098	0.0239	0.0470	0.0550	141.24	9.54	7.24%
	1,279	14.25	0.0114	0.0239	0.0430	114.40	14.25	0.0098	0.0239	0.0470	0.0550	117.41	3.02	2.64%
	1,000	14.25	0.0114	0.0239	0.0430	92.55	14.25	0.0098	0.0239	0.0470	0.0550	94.91	2.36	2.55%
	750	14.25	0.0114	0.0239	0.0430	72.98	14.25	0.0098	0.0239	0.0470	0.0550	74.74	1.77	2.42%
	500	14.25	0.0114	0.0239	0.0430	53.40	14.25	0.0098	0.0239	0.0470	0.0550	54.58	1.18	2.21%
	250	14.25	0.0114	0.0239	0.0430	33.83	14.25	0.0098	0.0239	0.0470	0.0550	34.41	0.59	1.74%
Ridgetown	<u>Volume</u>													
	1,500	14.10	0.0121	0.0239	0.0430	132.60	14.10	0.0103	0.0239	0.0470	0.0550	141.83	9.23	6.96%
	1,279	14.10	0.0121	0.0239	0.0430	115.14	14.10	0.0103	0.0239	0.0470	0.0550	117.89	2.75	2.39%
	1,000	14.10	0.0121	0.0239	0.0430	93.10	14.10	0.0103	0.0239	0.0470	0.0550	95.25	2.15	2.31%
	750	14.10	0.0121	0.0239	0.0430	73.35	14.10	0.0103	0.0239	0.0470	0.0550	74.96	1.61	2.20%
	500	14.10	0.0121	0.0239	0.0430	53.60	14.10	0.0103	0.0239	0.0470	0.0550	54.68	1.08	2.01%
	250	14.10	0.0121	0.0239	0.0430	33.85	14.10	0.0103	0.0239	0.0470	0.0550	34.39	0.54	1.59%
Thamesville	<u>Volume</u>													
	1,500	7.55	0.0067	0.0239	0.0430	117.95	7.55	0.0087	0.0239	0.0470	0.0550	133.01	15.06	12.77%
	1,279	7.55	0.0067	0.0239	0.0430	101.68	7.55	0.0087	0.0239	0.0470	0.0550	109.41	7.73	7.60%
	1,000	7.55	0.0067	0.0239	0.0430	81.15	7.55	0.0087	0.0239	0.0470	0.0550	87.19	6.04	7.45%
	750	7.55	0.0067	0.0239	0.0430	62.75	7.55	0.0087	0.0239	0.0470	0.0550	67.28	4.53	7.22%
	500	7.55	0.0067	0.0239	0.0430	44.35	7.55	0.0087	0.0239	0.0470	0.0550	47.37	3.02	6.81%
	250	7.55	0.0067	0.0239	0.0430	25.95	7.55	0.0087	0.0239	0.0470	0.0550	27.46	1.51	5.82%

Tilbury	<u>Volume</u>	Service	Energy	Other	Commodity	<u>Total</u>	Service	Energy	Other	Commodity	Additional	<u>Total</u>	\$	%
		<u>Charge</u>	<u>Rate</u>	<u>Charges</u> <u>Rate</u>	<u>Rate</u>		<u>Charge</u>	<u>Rate</u>	<u>Charges</u> <u>Rate</u>	<u>Rate</u>	<u>Commodity</u>			
	1,500	11.32	0.0096	0.0239	0.0430	126.07	11.32	0.0080	0.0239	0.0470	0.0550	135.66	9.59	7.61%
	1,279	11.32	0.0096	0.0239	0.0430	109.16	11.32	0.0080	0.0239	0.0470	0.0550	112.23	3.07	2.81%
	1,000	11.32	0.0096	0.0239	0.0430	87.82	11.32	0.0080	0.0239	0.0470	0.0550	90.22	2.40	2.73%
	750	11.32	0.0096	0.0239	0.0430	68.70	11.32	0.0080	0.0239	0.0470	0.0550	70.49	1.80	2.62%
	500	11.32	0.0096	0.0239	0.0430	49.57	11.32	0.0080	0.0239	0.0470	0.0550	50.77	1.20	2.42%
	250	11.32	0.0096	0.0239	0.0430	30.45	11.32	0.0080	0.0239	0.0470	0.0550	31.04	0.60	1.97%

Wallaceburg	<u>Volume</u>	Service	Energy	Other	Commodity	<u>Total</u>	Service	Energy	Other	Commodity	Additional	<u>Total</u>	\$	%
		<u>Charge</u>	<u>Rate</u>	<u>Charges</u> <u>Rate</u>	<u>Rate</u>		<u>Charge</u>	<u>Rate</u>	<u>Charges</u> <u>Rate</u>	<u>Rate</u>	<u>Commodity</u>			
	1,500	14.93	0.0128	0.0239	0.0430	134.48	14.93	0.0121	0.0239	0.0470	0.0550	145.37	10.89	8.10%
	1,279	14.93	0.0128	0.0239	0.0430	116.87	14.93	0.0121	0.0239	0.0470	0.0550	121.04	4.17	3.57%
	1,000	14.93	0.0128	0.0239	0.0430	94.63	14.93	0.0121	0.0239	0.0470	0.0550	97.89	3.26	3.45%
	750	14.93	0.0128	0.0239	0.0430	74.71	14.93	0.0121	0.0239	0.0470	0.0550	77.15	2.45	3.28%
	500	14.93	0.0128	0.0239	0.0430	54.78	14.93	0.0121	0.0239	0.0470	0.0550	56.41	1.63	2.98%
	250	14.93	0.0128	0.0239	0.0430	34.86	14.93	0.0121	0.0239	0.0470	0.0550	35.67	0.82	2.34%

Wheatley	<u>Volume</u>	Service	Energy	Other	Commodity	<u>Total</u>	Service	Energy	Other	Commodity	Additional	<u>Total</u>	\$	%
		<u>Charge</u>	<u>Rate</u>	<u>Charges</u> <u>Rate</u>	<u>Rate</u>		<u>Charge</u>	<u>Rate</u>	<u>Charges</u> <u>Rate</u>	<u>Rate</u>	<u>Commodity</u>			
	1,500	10.74	0.0084	0.0239	0.0430	123.69	10.74	0.0081	0.0239	0.0470	0.0550	135.29	11.60	9.38%
	1,279	10.74	0.0084	0.0239	0.0430	107.05	10.74	0.0081	0.0239	0.0470	0.0550	111.83	4.78	4.46%
	1,000	10.74	0.0084	0.0239	0.0430	86.04	10.74	0.0081	0.0239	0.0470	0.0550	89.78	3.74	4.34%
	750	10.74	0.0084	0.0239	0.0430	67.22	10.74	0.0081	0.0239	0.0470	0.0550	70.02	2.80	4.17%
	500	10.74	0.0084	0.0239	0.0430	48.39	10.74	0.0081	0.0239	0.0470	0.0550	50.26	1.87	3.86%
	250	10.74	0.0084	0.0239	0.0430	29.57	10.74	0.0081	0.0239	0.0470	0.0550	30.50	0.93	3.16%

Chatham Kent Hydro  
General Service Class Customer Impacts  
GS < 50 kW - All Areas

Existing Old Rates Delivery Revenue							New Rates Delivery Revenue							NET CHANGE	
Volume kwh	Service Charge	Energy	Trans Allowance	Other Charges	Commodity	Total Bill	Service Charge	Energy	Trans Allow	Other Charges	Frist 750	Additional Commodity	Total		
1,000	35.02	0.0069	0.60	0.0229	0.043	\$107.82	35.02	0.0064	0.60	0.0229	0.0470	0.0550	\$ 113.32	5.50	5.10%
2,000	35.02	0.0069	0.60	0.0229	0.043	\$180.62	35.02	0.0064	0.60	0.0229	0.0470	0.0550	\$ 197.62	17.00	9.41%
5,000	35.02	0.0069	0.60	0.0229	0.043	\$399.02	35.02	0.0064	0.60	0.0229	0.0470	0.0550	\$ 450.52	51.50	12.91%
10,000	35.02	0.0069	0.60	0.0229	0.043	\$763.02	35.02	0.0064	0.60	0.0229	0.0470	0.0550	\$ 872.02	109.00	14.29%
15,000	35.02	0.0069	0.60	0.0229	0.043	\$1,127.02	35.02	0.0064	0.60	0.0229	0.0470	0.0550	\$ 1,293.52	166.50	14.77%

**Attachment 29**  
**2005 Original RAM Model**  
**EB-2005-0017**

# **2005 Rate Adjustment Model**

Name of Utility: Chatham-Kent Hydro

License Number: ED-2002-0563

File Number: RP-2005-0013

EB-2005-0017

Name of Contact: Jim Hogan

E- Mail Address: [jimhogan@ckenergy.com](mailto:jimhogan@ckenergy.com)

Phone Number: 519-352-6300 (277)

Date: March 10, 2005

Version Number: **2005.V1.1**



## SHEET 1 - 2002 Base Rate Schedule

<b>Name of Utility:</b>	<b>Chatham-Kent Hydro</b>	<b>2005.V1.1</b>
<b>License Number:</b>	<b>ED-2002-0563</b>	<b>RP-2005-0013</b>
<b>Name of Contact:</b>	<b>Jim Hogan</b>	<b>EB-2005-0017</b>
<b>E- Mail Address:</b>	<b>jimhogan@ckenergy.com</b>	
<b>Phone Number:</b>	<b>519-352-6300 (277)</b>	
<b>Date:</b>	<b>March 10, 2005</b>	

Enter the values for your 2002 Base Rates as shown on sheet 4 of the 2002 RAM or sheet 2 of the 2004 RAM.

Using the 2002 base rates removes the impact of 2004 interim Regulatory Assets and the 2004 PILs Proxy, added in the approved rates on April 1, 2004.

**Adjustments to rate classes may be made if your LDC has non-standard classes.**

### **RESIDENTIAL**

#### **Service Area - Blenheim**

Distribution kWh Rate	\$0.0030
-----------------------	----------

Monthly Service Charge (Per Customer)	\$3.49
---------------------------------------	--------

#### **Service Area - Bothwell**

Distribution kWh Rate	\$0.0094
-----------------------	----------

Monthly Service Charge (Per Customer)	\$12.35
---------------------------------------	---------

#### **Service Area - Chatham**

Distribution kWh Rate	\$0.0088
-----------------------	----------

Monthly Service Charge (Per Customer)	\$11.08
---------------------------------------	---------

#### **Service Area - Dresden**

Distribution kWh Rate	\$0.0085
-----------------------	----------

Monthly Service Charge (Per Customer)	\$11.06
---------------------------------------	---------

#### **Service Area - Erieau**

Distribution kWh Rate	\$0.0070
-----------------------	----------

Monthly Service Charge (Per Customer)	\$8.80
---------------------------------------	--------

#### **Service Area - Merlin**

Distribution kWh Rate	\$0.0081
-----------------------	----------

Monthly Service Charge (Per Customer)	\$11.83
---------------------------------------	---------

## SHEET 1 - 2002 Base Rate Schedule

### Service Area - Ridgetown

Distribution kWh Rate	\$0.0096
-----------------------	----------

Monthly Service Charge (Per Customer)	\$12.13
---------------------------------------	---------

### Service Area - Thamesville

Distribution kWh Rate	\$0.0052
-----------------------	----------

Monthly Service Charge (Per Customer)	\$6.40
---------------------------------------	--------

### Service Area - Tilbury

Distribution kWh Rate	\$0.0076
-----------------------	----------

Monthly Service Charge (Per Customer)	\$9.63
---------------------------------------	--------

### Service Area - Wallaceburg

Distribution kWh Rate	\$0.0100
-----------------------	----------

Monthly Service Charge (Per Customer)	\$12.75
---------------------------------------	---------

### Service Area - Wheatley

Distribution kWh Rate	\$0.0069
-----------------------	----------

Monthly Service Charge (Per Customer)	\$9.09
---------------------------------------	--------

## **RESIDENTIAL (TIME OF USE)**

Distribution kWh Rate	
-----------------------	--

Monthly Service Charge (Per Customer)	
---------------------------------------	--

## SHEET 1 - 2002 Base Rate Schedule

### **GENERAL SERVICE < 50 KW**

Distribution kWh Rate	\$0.0056
-----------------------	----------

Monthly Service Charge (Per Customer)	\$28.68
---------------------------------------	---------

### **GENERAL SERVICE > 50 KW (NON TIME OF USE)**

Distribution KW Rate	\$0.8600
----------------------	----------

Monthly Service Charge (Per Customer)	\$119.47
---------------------------------------	----------

### **GENERAL SERVICE > 50 KW (TIME OF USE)**

#### Service Area - Blenheim

Distribution KW Rate	\$0.9000
----------------------	----------

Monthly Service Charge (Per Customer)	\$1,802.28
---------------------------------------	------------

#### Service Area - Chatham

Distribution KW Rate	\$1.2200
----------------------	----------

Monthly Service Charge (Per Customer)	\$3,591.91
---------------------------------------	------------

### **INTERMEDIATE USE**

Distribution KW Rate	
----------------------	--

Monthly Service Charge (Per Customer)	
---------------------------------------	--

### **LARGE USE**

#### Service Area - Chatham

Distribution KW Rate	\$1.6500
----------------------	----------

Monthly Service Charge (Per Customer)	\$9,164.35
---------------------------------------	------------

#### Service Area - Wallaceburg

	\$1.8000
--	----------

Monthly Service Charge (Per Customer)	\$11,442.82
---------------------------------------	-------------

## SHEET 1 - 2002 Base Rate Schedule

### **SENTINEL LIGHTS (NON TIME OF USE)**

#### Service Area - Blenheim

Distribution KW Rate	\$0.4800
----------------------	----------

Monthly Service Charge (Per Connection)	\$1.58
---	--------

#### Service Area - Bothwell

Distribution KW Rate	\$0.4600
----------------------	----------

Monthly Service Charge (Per Connection)	\$2.86
---	--------

#### Service Area - Chatham

Distribution KW Rate	\$0.4700
----------------------	----------

Monthly Service Charge (Per Connection)	\$4.34
---	--------

#### Service Area - Dresden

Distribution KW Rate	\$0.4900
----------------------	----------

Monthly Service Charge (Per Connection)	\$4.06
---	--------

#### Service Area - Erieau

Distribution KW Rate	\$0.1700
----------------------	----------

Monthly Service Charge (Per Connection)	\$2.87
---	--------

#### Service Area - Merlin

Distribution KW Rate	\$0.0300
----------------------	----------

Monthly Service Charge (Per Connection)	\$0.38
---	--------

## SHEET 1 - 2002 Base Rate Schedule

<b>Service Area - Ridgetown</b>	
Distribution KW Rate	\$0.4100
Monthly Service Charge (Per Connection)	\$2.37
<b>Service Area - Thamesville</b>	
Distribution KW Rate	\$0.5000
Monthly Service Charge (Per Connection)	\$2.51
<b>Service Area - Tilbury</b>	
Distribution KW Rate	\$0.4800
Monthly Service Charge (Per Connection)	\$3.51
<b>Service Area - Wallaceburg</b>	
Distribution KW Rate	\$0.2700
Monthly Service Charge (Per Connection)	\$4.14
<b>Service Area - Wheatley</b>	
Distribution KW Rate	\$0.1400
Monthly Service Charge (Per Connection)	\$1.85

**SHEET 1 - 2002 Base Rate Schedule**

---

OR

**SENTINEL LIGHTS (TIME OF USE)**

Distribution KW Rate	
----------------------	--

Monthly Service Charge (Per Connection)	
---	--

**STREET LIGHTING (NON TIME OF USE)**

Distribution KW Rate	\$2.1000
----------------------	----------

Monthly Service Charge (Per Connection)	\$4,498.24
---	------------

OR

**STREET LIGHTING (TIME OF USE)**

Distribution KW Rate	
----------------------	--

Monthly Service Charge (Per Connection)	
---	--

**SHEET 2 - Calculating The Rate Increase Due To The Addition of 1/3 MARR**

Name of Utility:	Chatham-Kent Hydro	<b>2005.V1.1</b>
License Number:	ED-2002-0563	RP-2005-0013
Name of Contact:	Jim Hogan	EB-2005-0017
E- Mail Address:	jimhogan@ckenergy.com	
Phone Number:	519-352-6300 (277)	
Date:	March 10, 2005	

Enter the final MARR installment calculated in the 2001 RUD Model	\$ 970,265.00
---	---------------

Have you applied for approval of your C&DM plan?	yes
--	-----

Enter the amount applied for your C&DM plan	\$1,000,000.00
---	----------------

Has the C&DM application been approved?	no
---	----

Enter the final MARR installment (based on Board-Approved C&DM plan or applied-for amount)	\$ 970,265.00
--	---------------

Grossed-up MARR based on 14 months recovery over 13 months.	\$ 1,044,900.77
---	-----------------

Use the Table below to enter the 1999 data for your LDC from your approved 2001 RUD Model.  
 1999 Distribution Revenue Shares will be used to allocate the Board-Approved MARR Value to rate classes.  
 You may adjust the rate classes if your LDC has non-standard classes.

1999 Data by Class	kW	kWh	Number of Customers (Connections)	Distribution Revenues	1999 Distribution Shares	Allocation of Board-Approved MARR Value
Residential Class		240,322,061	27,770	\$4,302,156	58.97%	\$616,224
General Service < 50 KW Class		114,548,638	3,556	\$1,619,180	22.20%	\$231,925
General Service > 50 KW Non-Time of Use	1,094,813	385,151,907	448	\$825,683	11.32%	\$118,268
General Service > 50 KW Time of Use	150,890	77,472,275	4	\$166,132	2.28%	\$23,796
Intermediate Use	0	0	0	\$0	0.00%	\$0
Large Class User	91,794	38,113,071	2	\$286,141	3.92%	\$40,986
Sentinel Lights	1,979	529,223	220	\$10,252	0.14%	\$1,468
Street Lighting	22,715	7,685,190	1	\$85,405	1.17%	\$12,233
<b>TOTALS</b>	<b>1,362,191</b>	<b>863,822,365</b>	<b>32,001</b>	<b>\$7,294,949</b>	<b>100.00%</b>	<b>\$1,044,901</b>
Grossed-up MARR Value =====>						<b>\$1,044,901</b>

**Note: LDCs must enter the fixed-variable split used on Sheet 13 (Sensitivity Analysis 2) of their 2001 Approved RUD Model.**

## SHEET 2 - Calculating The Rate Increase Due To The Addition of 1/3 MARR

### Allocation of Residential by Service Area

	kWh	Number of Customers (Connections)	Distribution Revenues	% Allocation	\$ Allocation
Blenheim	15,237,677	1,659	\$ 40,912	1.0%	\$5,860
Bothwell	3,577,559	379	\$ 73,758	1.7%	\$10,565
Chatham	133,527,329	15,689	\$ 2,510,751	58.4%	\$359,630
Dresden	9,396,371	1,011	\$ 164,449	3.8%	\$23,555
Erieau	2,562,356	346	\$ 41,790	1.0%	\$5,986
Merlin	2,762,675	268	\$ 60,089	1.4%	\$8,607
Ridgetown	10,601,323	1,338	\$ 233,359	5.4%	\$33,425
Thamesville	3,112,918	364	\$ 30,637	0.7%	\$4,388
Tilbury	16,240,546	1,751	\$ 245,218	5.7%	\$35,124
Wallaceburg	37,655,069	4,365	\$ 823,356	19.1%	\$117,934
Wheatley	5,648,238	600	\$ 77,839	1.8%	\$11,149
	240,322,061	27,770	\$ 4,302,158	100.0%	\$616,224

### Allocation of GS > 50 kW TOU by Service Area

	kW	kWh	Number of Customers (Connections)	Distribution Revenues	% Allocation	\$ Allocation
Blenheim	41,753	21,425,089	1	\$ 64,062	38.6%	\$9,176
Chatham	109,141	56,047,186	3	\$ 102,070	61.4%	\$14,620
	150,894	77,472,275	4	\$ 166,132	100.0%	\$23,796

### Allocation of Large User by Service Area

	kW	kWh	Number of Customers (Connections)	Distribution Revenues	% Allocation	\$ Allocation
Chatham	45,490	25,051,899	1	\$ 115,895	40.5%	\$16,600
Wallaceburg	46,304	13,061,172	1	\$ 170,246	59.5%	\$24,385
	91,794	38,113,071	2	\$ 286,141	100.0%	\$40,986

### Allocation of Sentinel by Service Area

	kW	kWh	Number of Customers (Connections)	Distribution Revenues	% Allocation	\$ Allocation
Blenheim	73	26,316	22	\$ 363	3.5%	\$52
Bothwell	63	24,179	12	\$ 429	4.2%	\$61
Chatham	549	197,875	58	\$ 3,798	37.0%	\$544
Dresden	158	57,290	18	\$ 1,059	10.3%	\$152
Erieau	0	-	-	\$ -	0.0%	\$0
Merlin	532	6,888	8	\$ 146	1.4%	\$21
Ridgetown	69	24,823	18	\$ 409	4.0%	\$59
Thamesville	62	21,960	13	\$ 1,017	9.9%	\$146
Tilbury	132	46,014	22	\$ 504	4.9%	\$72
Wallaceburg	300	107,744	39	\$ 2,316	22.6%	\$332
Wheatley	41	16,134	10	\$ 212	2.1%	\$30
	1,979	529,223	220	\$ 10,253	100.0%	\$1,468



## SHEET 2 - Calculating The Rate Increase Due To The Addition of 1/3 MARR

### Residential Class

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
<b>Service Area - Blenheim</b>			
(A) Allocated MARR			\$5,860
(B) Fixed-Variable Split (%)	34.6%	65.4%	100%
(C) Re-Allocated MARR (\$)	\$2,028	\$3,832	\$5,860
(D) Number of kWh	15,237,677		
(E) Number of Customers		1,659	
(F) Incremental Distribution kWh Rate (\$/kWh)	\$0.0001		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.1925	
	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
<b>Service Area - Bothwell</b>			
(A) Allocated MARR			\$10,565
(B) Fixed-Variable Split (%)	34.6%	65.4%	100%
(C) Re-Allocated MARR (\$)	\$3,655	\$6,909	\$10,565
(D) Number of kWh	3,577,559		
(E) Number of Customers		379	
(F) Incremental Distribution kWh Rate (\$/kWh)	\$0.0010		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$1.5192	
	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
<b>Service Area - Chatham</b>			
(A) Allocated MARR			\$359,630
(B) Fixed-Variable Split (%)	34.6%	65.4%	100%
(C) Re-Allocated MARR (\$)	\$124,432	\$235,198	\$359,630
(D) Number of kWh	133,527,329		
(E) Number of Customers		15,689	
(F) Incremental Distribution kWh Rate (\$/kWh)	\$0.0009		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$1.2493	

## SHEET 2 - Calculating The Rate Increase Due To The Addition of 1/3 MARR

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
<b>Service Area - Dresden</b>			
(A) Allocated MARR			\$23,555
(B) Fixed-Variable Split (%)	34.6%	65.4%	100%
(C) Re-Allocated MARR (\$)	\$8,150	\$15,405	\$23,555
(D) Number of kWh	9,396,371		
(E) Number of Customers		1,011	
(F) Incremental Distribution kWh Rate (\$/kWh)	\$0.0009		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$1.2698	
	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
<b>Service Area - Erieau</b>			
(A) Allocated MARR			\$5,986
(B) Fixed-Variable Split (%)	34.6%	65.4%	100%
(C) Re-Allocated MARR (\$)	\$2,071	\$3,915	\$5,986
(D) Number of kWh	2,562,356		
(E) Number of Customers		346	
(F) Incremental Distribution kWh Rate (\$/kWh)	\$0.0008		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.9429	
	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
<b>Service Area - Merlin</b>			
(A) Allocated MARR			\$8,607
(B) Fixed-Variable Split (%)	34.6%	65.4%	100%
(C) Re-Allocated MARR (\$)	\$2,978	\$5,629	\$8,607
(D) Number of kWh	2,762,675		
(E) Number of Customers		268	
(F) Incremental Distribution kWh Rate (\$/kWh)	\$0.0011		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$1.7503	

## SHEET 2 - Calculating The Rate Increase Due To The Addition of 1/3 MARR

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
<b>Service Area - Ridgetown</b>			
(A) Allocated MARR			\$33,425
(B) Fixed-Variable Split (%)	34.6%	65.4%	100%
(C) Re-Allocated MARR (\$)	\$11,565	\$21,860	\$33,425
(D) Number of kWh	10,601,323		
(E) Number of Customers		1,338	
(F) Incremental Distribution kWh Rate (\$/kWh)	\$0.0011		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$1.3615	
	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
<b>Service Area - Thamesville</b>			
(A) Allocated MARR			\$4,388
(B) Fixed-Variable Split (%)	34.6%	65.4%	100%
(C) Re-Allocated MARR (\$)	\$1,518	\$2,870	\$4,388
(D) Number of kWh	3,112,918		
(E) Number of Customers		364	
(F) Incremental Distribution kWh Rate (\$/kWh)	\$0.0005		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.6570	
	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
<b>Service Area - Tilbury</b>			
(A) Allocated MARR			\$35,124
(B) Fixed-Variable Split (%)	34.6%	65.4%	100%
(C) Re-Allocated MARR (\$)	\$12,153	\$22,971	\$35,124
(D) Number of kWh	16,240,546		
(E) Number of Customers		1,751	
(F) Incremental Distribution kWh Rate (\$/kWh)	\$0.0007		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$1.0932	

## SHEET 2 - Calculating The Rate Increase Due To The Addition of 1/3 MARR

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
<b>Service Area - Wallaceburg</b>			
(A) Allocated MARR			\$117,934
(B) Fixed-Variable Split (%)	34.6%	65.4%	100%
(C) Re-Allocated MARR (\$)	\$40,805	\$77,129	\$117,934
(D) Number of kWh	37,655,069		
(E) Number of Customers		4,365	
(F) Incremental Distribution kWh Rate (\$/kWh)	\$0.0011		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$1.4725	
<b>Service Area - Wheatley</b>			
(A) Allocated MARR			\$11,149
(B) Fixed-Variable Split (%)	34.6%	65.4%	100%
(C) Re-Allocated MARR (\$)	\$3,858	\$7,292	\$11,149
(D) Number of kWh	5,648,238		
(E) Number of Customers		600	
(F) Incremental Distribution kWh Rate (\$/kWh)	\$0.0007		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$1.0127	

## SHEET 2 - Calculating The Rate Increase Due To The Addition of 1/3 MARR

### General Service < 50 kW Class

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
(A) Allocated MARR			\$231,925
(B) Fixed-Variable Split (%)	34.6%	65.4%	100%
(C) Re-Allocated MARR (\$)	\$80,246	\$151,679	\$231,925
(D) Number of kWh	114,548,638		
(E) Number of Customers		3,556	
(F) Incremental Distribution kWh Rate (\$/kWh)	\$0.0007		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$3.5545	

### General Service > 50 kW Class (Non-Time of Use)

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
(A) Allocated MARR			\$118,268
(B) Fixed-Variable Split (%)	34.6%	65.4%	100%
(C) Re-Allocated MARR (\$)	\$40,921	\$77,347	\$118,268
(D) Number of kW	1,094,813		
(E) Number of Customers		448	
(F) Incremental Distribution kWh Rate (\$/kW)	\$0.0374		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$14.3875	

## SHEET 2 - Calculating The Rate Increase Due To The Addition of 1/3 MARR

### General Service > 50 kW Class (Time of Use)

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
<b>Service Area - Blenheim</b>			
(A) Allocated MARR			\$9,176
(B) Fixed-Variable Split (%)	34.6%	65.4%	100%
(C) Re-Allocated MARR (\$)	\$3,175	\$6,001	\$9,176
(D) Number of kW	41,753		
(E) Number of Customers		1	
(F) Incremental Distribution kW Rate (\$/kW)	\$0.0760		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$500.0919	

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
<b>Service Area - Chatham</b>			
(A) Allocated MARR			\$14,620
(B) Fixed-Variable Split (%)	34.6%	65.4%	100%
(C) Re-Allocated MARR (\$)	\$5,059	\$9,562	\$14,620
(D) Number of kW	109,141		
(E) Number of Customers		3	
(F) Incremental Distribution kW Rate (\$/kW)	\$0.0463		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$265.5988	

## SHEET 2 - Calculating The Rate Increase Due To The Addition of 1/3 MARR

### Intermediate Class

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
(A) Allocated MARR			\$0
(B) Fixed-Variable Split (%)	34.6%	65.4%	100%
(C) Re-Allocated MARR (\$)	\$0	\$0	\$0
(D) Number of kW	0		
(E) Number of Customers		0	
(F) Incremental Distribution kW Rate (\$/kW)	\$0.0000		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.0000	

### Large User Class

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
<b>Service Area - Chatham</b>			
(A) Allocated MARR			\$16,600
(B) Fixed-Variable Split (%)	34.6%	65.4%	100%
(C) Re-Allocated MARR (\$)	\$5,744	\$10,857	\$16,600
(D) Number of kW	45,490		
(E) Number of Customers		1	
(F) Incremental Distribution kW Rate (\$/kW)	\$0.1263		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$904.7196	

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
<b>Service Area - Wallaceburg</b>			
(A) Allocated MARR			\$24,385
(B) Fixed-Variable Split (%)	34.6%	65.4%	100%
(C) Re-Allocated MARR (\$)	\$8,437	\$15,948	\$24,385
(D) Number of kW	46,304		
(E) Number of Customers		1	
(F) Incremental Distribution kW Rate (\$/kW)	\$0.1822		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$1,329.0038	

## SHEET 2 - Calculating The Rate Increase Due To The Addition of 1/3 MARR

### Sentinel Lighting Class

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
<b>Service Area - Blenheim</b>			
(A) Allocated MARR			\$52
(B) Fixed-Variable Split (%)	34.6%	65.4%	100%
(C) Re-Allocated MARR (\$)	\$18	\$34	\$52
(D) Number of kW	73		
(E) Number of Customers		22	
(F) Incremental Distribution kW Rate (\$/kW)	\$0.2464		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.1288	

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
<b>Service Area - Bothwell</b>			
(A) Allocated MARR			\$61
(B) Fixed-Variable Split (%)	34.6%	65.4%	100%
(C) Re-Allocated MARR (\$)	\$21	\$40	\$61
(D) Number of kW	63		
(E) Number of Customers		12	
(F) Incremental Distribution kW Rate (\$/kW)	\$0.3374		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.2791	

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
<b>Service Area - Chatham</b>			
(A) Allocated MARR			\$544
(B) Fixed-Variable Split (%)	34.6%	65.4%	100%
(C) Re-Allocated MARR (\$)	\$188	\$356	\$544
(D) Number of kW	549		
(E) Number of Customers		58	
(F) Incremental Distribution kW Rate (\$/kW)	\$0.3428		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.5111	



## SHEET 2 - Calculating The Rate Increase Due To The Addition of 1/3 MARR

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
<b>Service Area - Dresden</b>			
(A) Allocated MARR			\$152
(B) Fixed-Variable Split (%)	34.6%	65.4%	100%
(C) Re-Allocated MARR (\$)	\$52	\$99	\$152
(D) Number of kW	158		
(E) Number of Customers		18	
(F) Incremental Distribution kW Rate (\$/kW)	\$0.3321		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.4592	
	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
<b>Service Area - Erieau</b>			
(A) Allocated MARR			\$0
(B) Fixed-Variable Split (%)	34.6%	65.4%	100%
(C) Re-Allocated MARR (\$)	\$0	\$0	\$0
(D) Number of kW	0		
(E) Number of Customers		0	
(F) Incremental Distribution kW Rate (\$/kW)	\$0.0000		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.0000	
	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
<b>Service Area - Merlin</b>			
(A) Allocated MARR			\$21
(B) Fixed-Variable Split (%)	34.6%	65.4%	100%
(C) Re-Allocated MARR (\$)	\$7	\$14	\$21
(D) Number of kW	532		
(E) Number of Customers		8	
(F) Incremental Distribution kW Rate (\$/kW)	\$0.0136		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.1425	

## SHEET 2 - Calculating The Rate Increase Due To The Addition of 1/3 MARR

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
<b>Service Area - Ridgetown</b>			
(A) Allocated MARR			\$59
(B) Fixed-Variable Split (%)	34.6%	65.4%	100%
(C) Re-Allocated MARR (\$)	\$20	\$38	\$59
(D) Number of kW	69		
(E) Number of Customers		18	
(F) Incremental Distribution kW Rate (\$/kW)	\$0.2937		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.1774	
<b>Service Area - Thamesville</b>			
(A) Allocated MARR			\$146
(B) Fixed-Variable Split (%)	34.6%	65.4%	100%
(C) Re-Allocated MARR (\$)	\$50	\$95	\$146
(D) Number of kW	62		
(E) Number of Customers		13	
(F) Incremental Distribution kW Rate (\$/kW)	\$0.8129		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.6106	
<b>Service Area - Tilbury</b>			
(A) Allocated MARR			\$72
(B) Fixed-Variable Split (%)	34.6%	65.4%	100%
(C) Re-Allocated MARR (\$)	\$25	\$47	\$72
(D) Number of kW	132		
(E) Number of Customers		22	
(F) Incremental Distribution kW Rate (\$/kW)	\$0.1892		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.1788	

## SHEET 2 - Calculating The Rate Increase Due To The Addition of 1/3 MARR

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
<b>Service Area - Wallaceburg</b>			
(A) Allocated MARR			\$332
(B) Fixed-Variable Split (%)	34.6%	65.4%	100%
(C) Re-Allocated MARR (\$)	\$115	\$217	\$332
(D) Number of kW	300		
(E) Number of Customers		39	
(F) Incremental Distribution kW Rate (\$/kW)	\$0.3826		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.4635	
<b>Service Area - Wheatley</b>			
(A) Allocated MARR			\$30
(B) Fixed-Variable Split (%)	34.6%	65.4%	100%
(C) Re-Allocated MARR (\$)	\$11	\$20	\$30
(D) Number of kW	41		
(E) Number of Customers		10	
(F) Incremental Distribution kW Rate (\$/kW)	\$0.2562		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.1655	

## SHEET 2 - Calculating The Rate Increase Due To The Addition of 1/3 MARR

### Street Lighting Class

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
(A) Allocated MARR			\$12,233
(B) Fixed-Variable Split (%)	34.6%	65.4%	100%
(C) Re-Allocated MARR (\$)	\$4,233	\$8,000	\$12,233
(D) Number of kW	22,715		
(E) Number of Customers		1	
(F) Incremental Distribution kW Rate (\$/kW)	\$0.1863		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$666.7033	

**SHEET 3 - 2005 Base Rates (2002 Base Rates + Final MARR)**

<b>Name of Utility:</b>	<b>Chatham-Kent Hydro</b>	<b>2005.V1.1</b>
<b>License Number:</b>	<b>ED-2002-0563</b>	<b>RP-2005-0013</b>
<b>Name of Contact:</b>	<b>Jim Hogan</b>	<b>EB-2005-0017</b>
<b>E- Mail Address:</b>	<b>jimhogan@ckenergy.com</b>	
<b>Phone Number:</b>	<b>519-352-6300 (277)</b>	
<b>Date:</b>	<b>March 10, 2005</b>	

**RESIDENTIAL****Service Area - Blenheim**

Distribution kWh Rate	\$0.0031
-----------------------	----------

Monthly Service Charge (Per Customer)	\$3.68
---------------------------------------	--------

**Service Area - Bothwell**

Distribution kWh Rate	\$0.0104
-----------------------	----------

Monthly Service Charge (Per Customer)	\$13.87
---------------------------------------	---------

**Service Area - Chatham**

Distribution kWh Rate	\$0.0097
-----------------------	----------

Monthly Service Charge (Per Customer)	\$12.33
---------------------------------------	---------

**Service Area - Dresden**

Distribution kWh Rate	\$0.0094
-----------------------	----------

Monthly Service Charge (Per Customer)	\$12.33
---------------------------------------	---------

**Service Area - Erieau**

Distribution kWh Rate	\$0.0078
-----------------------	----------

Monthly Service Charge (Per Customer)	\$9.74
---------------------------------------	--------

**Service Area - Merlin**

Distribution kWh Rate	\$0.0092
-----------------------	----------

Monthly Service Charge (Per Customer)	\$13.58
---------------------------------------	---------

## SHEET 3 - 2005 Base Rates (2002 Base Rates + Final MARR)

<b>Service Area - Ridgetown</b>	
Distribution kWh Rate	\$0.0107

Monthly Service Charge (Per Customer)	\$13.49
---------------------------------------	---------

<b>Service Area - Thamesville</b>	
Distribution kWh Rate	\$0.0057

Monthly Service Charge (Per Customer)	\$7.06
---------------------------------------	--------

<b>Service Area - Tilbury</b>	
Distribution kWh Rate	\$0.0083

Monthly Service Charge (Per Customer)	\$10.72
---------------------------------------	---------

<b>Service Area - Wallaceburg</b>	
Distribution kWh Rate	\$0.0111

Monthly Service Charge (Per Customer)	\$14.22
---------------------------------------	---------

<b>Service Area - Wheatley</b>	
Distribution kWh Rate	\$0.0076

Monthly Service Charge (Per Customer)	\$10.10
---------------------------------------	---------

### RESIDENTIAL (TIME OF USE)

Distribution kWh Rate	
-----------------------	--

Monthly Service Charge (Per Customer)	
---------------------------------------	--

## **SHEET 3 - 2005 Base Rates (2002 Base Rates + Final MARR)**

### **GENERAL SERVICE < 50 KW (NON TIME OF USE)**

Distribution kWh Rate	\$0.0063
-----------------------	----------

Monthly Service Charge (Per Customer)	\$32.23
---------------------------------------	---------

### **GENERAL SERVICE > 50 KW (NON TIME OF USE)**

Distribution KW Rate	\$0.8974
----------------------	----------

Monthly Service Charge (Per Customer)	\$133.86
---------------------------------------	----------

### **GENERAL SERVICE > 50 KW (TIME OF USE)**

#### **Service Area - Blenheim**

Distribution KW Rate	\$0.9760
----------------------	----------

Monthly Service Charge (Per Customer)	\$2,302.37
---------------------------------------	------------

#### **Service Area - Chatham**

Distribution KW Rate	\$1.2663
----------------------	----------

Monthly Service Charge (Per Customer)	\$3,857.51
---------------------------------------	------------

### **INTERMEDIATE USE**

Distribution KW Rate	
----------------------	--

Monthly Service Charge (Per Customer)	
---------------------------------------	--

### **LARGE USE**

#### **Service Area - Chatham**

Distribution KW Rate	\$1.7763
----------------------	----------

Monthly Service Charge (Per Customer)	\$10,069.07
---------------------------------------	-------------

#### **Service Area - Wallaceburg**

	\$1.9822
--	----------

Monthly Service Charge (Per Customer)	\$12,771.82
---------------------------------------	-------------

## SHEET 3 - 2005 Base Rates (2002 Base Rates + Final MARR)

### SENTINEL LIGHTS (NON TIME OF USE)

#### Service Area - Blenheim

Distribution KW Rate	\$0.7264
----------------------	----------

Monthly Service Charge (Per Connection)	\$1.71
---	--------

#### Service Area - Bothwell

Distribution KW Rate	\$0.7974
----------------------	----------

Monthly Service Charge (Per Connection)	\$3.14
---	--------

#### Service Area - Chatham

Distribution KW Rate	\$0.8074
----------------------	----------

Monthly Service Charge (Per Connection)	\$4.85
---	--------

#### Service Area - Dresden

Distribution KW Rate	\$0.8221
----------------------	----------

Monthly Service Charge (Per Connection)	\$4.52
---	--------

#### Service Area - Erieau

Distribution KW Rate	\$0.1700
----------------------	----------

Monthly Service Charge (Per Connection)	\$2.87
---	--------

#### Service Area - Merlin

Distribution KW Rate	\$0.0436
----------------------	----------

Monthly Service Charge (Per Connection)	\$0.52
---	--------



## SHEET 3 - 2005 Base Rates (2002 Base Rates + Final MARR)

<b>Service Area - Ridgetown</b>	
Distribution KW Rate	\$0.7037
Monthly Service Charge (Per Connection)	\$2.55
<b>Service Area - Thamesville</b>	
Distribution KW Rate	\$1.3129
Monthly Service Charge (Per Connection)	\$3.12
<b>Service Area - Tilbury</b>	
Distribution KW Rate	\$0.6692
Monthly Service Charge (Per Connection)	\$3.69
<b>Service Area - Wallaceburg</b>	
Distribution KW Rate	\$0.6526
Monthly Service Charge (Per Connection)	\$4.60
<b>Service Area - Wheatley</b>	
Distribution KW Rate	\$0.3962
Monthly Service Charge (Per Connection)	\$2.02

**SHEET 3 - 2005 Base Rates (2002 Base Rates + Final MARR)**

---

OR

**SENTINEL LIGHTS (TIME OF USE)**

Distribution KW Rate	
Monthly Service Charge (Per Connection)	

**STREET LIGHTING (NON TIME OF USE)**

Distribution KW Rate	\$2.2863
Monthly Service Charge (Per Connection)	\$5,164.94

OR

**STREET LIGHTING (TIME OF USE)**

Distribution KW Rate	
Monthly Service Charge (Per Connection)	

**SHEET 4 - Calculating Incremental Rate Increase Due To 2005 PILs**

Name of Utility:	Chatham-Kent Hydro	<b>2005.V1.1</b>
License Number:	ED-2002-0563	RP-2005-0013
Name of Contact:	Jim Hogan	EB-2005-0017
E- Mail Address:	jimhogan@ckenergy.com	
Phone Number:	519-352-6300 (277)	
Date:	March 10, 2005	

This schedule requires LDCs to input the 2003 data which will be used to allocate 2005 PILs to the rate classes.  
The 2005 PILs Proxy is calculated in the 2005 PILs model, TAXCALC Worksheet, Cell C95

Enter the 2005 PILs Proxy Amount

\$ 1,714,352.00

Distribution Revenue is used to allocate the 2005 PILs Proxy Amount to the rate classes.

2003 Data by Class	kW	kWh	Number of Customers (Connections)	Distribution Revenues	2003 Distribution Shares	2005 PILs Proxy Allocation
Residential Class	0	248,324,523	28,204	\$6,789,194	60.9%	\$1,043,429
General Service < 50 KW Class	42,776	107,128,527	3,273	\$2,052,938	18.4%	\$315,515
General Service > 50 KW Non-Time of Use	1,013,027	396,146,453	438	\$1,437,248	12.9%	\$220,890
General Service > 50 KW Time of Use	141,975	64,160,678	4	\$352,321	3.2%	\$54,148
Intermediate Use	0	0	0	\$0	0.0%	\$0
Large Class User	116,775	40,010,798	2	\$394,763	3.5%	\$60,671
Sentinel Lights	1,361	418,184	363	\$17,678	0.2%	\$2,717
Street Lighting	22,225	8,065,495	1	\$110,490	1.0%	\$16,981
<b>TOTALS</b>		<b>864,254,658</b>	<b>32,285</b>	<b>\$11,154,632</b>	<b>1.00</b>	<b>\$1,714,352</b>
				2005 PILs Proxy Amount =====>		\$1,714,352

**2005 PILs Proxy amount will be recovered only in the distribution kWh charge (Variable Charge).**

## SHEET 4 - Calculating Incremental Rate Increase Due To 2005 PILs

### Allocation of Residential by Service Area

	kWh	Number of Customers (Connections)	Distribution Revenues	% Allocation	\$ Allocation
Blenheim	15,819,391	1,687	\$ 139,805	2.1%	\$21,487
Bothwell	3,680,038	388	\$ 110,639	1.6%	\$17,004
Chatham	139,169,853	15,994	\$ 3,993,514	58.8%	\$613,762
Dresden	9,624,043	1,006	\$ 256,444	3.8%	\$39,413
Erieau	2,597,275	335	\$ 63,911	0.9%	\$9,822
Merlin	2,237,409	282	\$ 64,423	0.9%	\$9,901
Ridgetown	10,742,282	1,345	\$ 354,740	5.2%	\$54,520
Thamesville	3,373,917	361	\$ 54,799	0.8%	\$8,422
Tilbury	17,653,441	1,839	\$ 411,759	6.1%	\$63,283
Wallaceburg	37,331,183	4,348	\$ 1,215,082	17.9%	\$186,746
Wheatley	6,095,691	619	\$ 124,078	1.8%	\$19,070
	248,324,523	28,204	\$ 6,789,194	100.0%	\$1,043,429

### Allocation of GS > 50 kW TOU by Service Area

	kW	kWh	Number of Customers (Connections)	Distribution Revenues	% Allocation	\$ Allocation
Blenheim	45,432	17,323,383	1	\$ 70,464	20.0%	\$10,830
Chatham	96,543	46,837,295	3	\$ 281,856	80.0%	\$43,318
	141,975	64,160,678	4	\$ 352,320	100.0%	\$54,148

### Allocation of Large User by Service Area

	kW	kWh	Number of Customers (Connections)	Distribution Revenues	% Allocation	\$ Allocation
Chatham	55,024	24,323,494	1	\$ 207,856	52.6%	\$31,893
Wallaceburg	61,751	15,687,604	1	\$ 187,555	47.4%	\$28,778
	116,775	40,011,098	2	\$ 395,411	100.0%	\$60,671

### Allocation of Sentinel by Service Area

	kW	kWh	Number of Customers (Connections)	Distribution Revenues	% Allocation	\$ Allocation
Blenheim	127	38,893	35	\$ 651	3.7%	\$100
Bothwell	36	10,979	11	\$ 570	3.2%	\$88
Chatham	478	146,773	108	\$ 6,570	37.2%	\$1,010
Dresden	109	33,488	26	\$ 1,500	8.5%	\$231
Erieau	0	-	-	\$ -	0.0%	\$0
Merlin	9	2,650	4	\$ 25	0.1%	\$4
Ridgetown	62	19,093	20	\$ 649	3.7%	\$100
Thamesville	59	18,239	16	\$ 938	5.3%	\$144
Tilbury	141	43,213	32	\$ 1,721	9.7%	\$265
Wallaceburg	302	92,816	102	\$ 4,898	27.7%	\$753
Wheatley	39	12,039	9	\$ 154	0.9%	\$24
	1,362	418,183	363	\$ 17,676	100.0%	\$2,717

**SHEET 5 - Rate Schedule including 2005 PILs**

Name of Utility:	Chatham-Kent Hydro	<b>2005.V1.1</b>
License Number:	ED-2002-0563	RP-2005-0013
Name of Contact:	Jim Hogan	EB-2005-0017
E- Mail Address:	jimhogan@ckenergy.com	
Phone Number:	519-352-6300 (277)	
Date:	March 10, 2005	

**RESIDENTIAL****Service Area - Blenheim**

Distribution kWh Rate	\$0.0045
-----------------------	----------

Monthly Service Charge (Per Customer)	\$3.68
---------------------------------------	--------

**Service Area - Bothwell**

Distribution kWh Rate	\$0.0150
-----------------------	----------

Monthly Service Charge (Per Customer)	\$13.87
---------------------------------------	---------

**Service Area - Chatham**

Distribution kWh Rate	\$0.0141
-----------------------	----------

Monthly Service Charge (Per Customer)	\$12.33
---------------------------------------	---------

**Service Area - Dresden**

Distribution kWh Rate	\$0.0135
-----------------------	----------

Monthly Service Charge (Per Customer)	\$12.33
---------------------------------------	---------

**Service Area - Eriau**

Distribution kWh Rate	\$0.0116
-----------------------	----------

Monthly Service Charge (Per Customer)	\$9.74
---------------------------------------	--------

**Service Area - Merlin**

Distribution kWh Rate	\$0.0136
-----------------------	----------

Monthly Service Charge (Per Customer)	\$13.58
---------------------------------------	---------

## SHEET 5 - Rate Schedule including 2005 PILs

### Service Area - Ridgetown

Distribution kWh Rate	\$0.0158
-----------------------	----------

Monthly Service Charge (Per Customer)	\$13.49
---------------------------------------	---------

### Service Area - Thamesville

Distribution kWh Rate	\$0.0082
-----------------------	----------

Monthly Service Charge (Per Customer)	\$7.06
---------------------------------------	--------

### Service Area - Tilbury

Distribution kWh Rate	\$0.0119
-----------------------	----------

Monthly Service Charge (Per Customer)	\$10.72
---------------------------------------	---------

### Service Area - Wallaceburg

Distribution kWh Rate	\$0.0161
-----------------------	----------

Monthly Service Charge (Per Customer)	\$14.22
---------------------------------------	---------

### Service Area - Wheatley

Distribution kWh Rate	\$0.0107
-----------------------	----------

Monthly Service Charge (Per Customer)	\$10.10
---------------------------------------	---------

## RESIDENTIAL (TIME OF USE)

Distribution kWh Rate	
-----------------------	--

Monthly Service Charge (Per Customer)	
---------------------------------------	--

## SHEET 5 - Rate Schedule including 2005 PILs

### **GENERAL SERVICE < 50 KW**

Distribution kWh Rate	\$0.0092
Monthly Service Charge (Per Customer)	\$32.23

### **GENERAL SERVICE > 50 KW (NON TIME OF USE)**

Distribution KW Rate	\$1.1154
Monthly Service Charge (Per Customer)	\$133.86

### **GENERAL SERVICE > 50 KW (TIME OF USE)**

#### Service Area - Blenheim

Distribution KW Rate	\$1.2144
Monthly Service Charge (Per Customer)	\$2,302.37

#### Service Area - Chatham

Distribution KW Rate	\$1.7150
Monthly Service Charge (Per Customer)	\$3,857.51

### **INTERMEDIATE USE**

Distribution KW Rate	
Monthly Service Charge (Per Customer)	

### **LARGE USE**

#### Service Area - Chatham

Distribution KW Rate	\$2.3559
Monthly Service Charge (Per Customer)	\$10,069.07

#### Service Area - Wallaceburg

	\$2.4482
Monthly Service Charge (Per Customer)	\$12,771.82

## SHEET 5 - Rate Schedule including 2005 PILs

### **SENTINEL LIGHTS (NON TIME OF USE)**

#### **Service Area - Blenheim**

Distribution KW Rate	\$1.5143
----------------------	----------

Monthly Service Charge (Per Connection)	\$1.71
---	--------

#### **Service Area - Bothwell**

Distribution KW Rate	\$3.2311
----------------------	----------

Monthly Service Charge (Per Connection)	\$3.14
---	--------

#### **Service Area - Chatham**

Distribution KW Rate	\$2.9201
----------------------	----------

Monthly Service Charge (Per Connection)	\$4.85
---	--------

#### **Service Area - Dresden**

Distribution KW Rate	\$2.9374
----------------------	----------

Monthly Service Charge (Per Connection)	\$4.52
---	--------

#### **Service Area - Erieau**

Distribution KW Rate	\$0.1700
----------------------	----------

Monthly Service Charge (Per Connection)	\$2.87
---	--------

#### **Service Area - Merlin**

Distribution KW Rate	\$0.4706
----------------------	----------

Monthly Service Charge (Per Connection)	\$0.52
---	--------



## SHEET 5 - Rate Schedule including 2005 PILs

<b>Service Area - Ridgetown</b>	
Distribution KW Rate	\$2.3127
Monthly Service Charge (Per Connection)	\$2.55
<b>Service Area - Thamesville</b>	
Distribution KW Rate	\$3.7565
Monthly Service Charge (Per Connection)	\$3.12
<b>Service Area - Tilbury</b>	
Distribution KW Rate	\$2.5453
Monthly Service Charge (Per Connection)	\$3.69
<b>Service Area - Wallaceburg</b>	
Distribution KW Rate	\$3.1455
Monthly Service Charge (Per Connection)	\$4.60
<b>Service Area - Wheatley</b>	
Distribution KW Rate	\$1.0032
Monthly Service Charge (Per Connection)	\$2.02

**SHEET 5 - Rate Schedule including 2005 PILs**

OR

**SENTINEL LIGHTS (TIME OF USE)**

Distribution KW Rate

Monthly Service Charge (Per Connection)

**STREET LIGHTING (NON TIME OF USE)**

Distribution KW Rate

\$3.0504

Monthly Service Charge (Per Connection)

\$5,164.94

OR

**STREET LIGHTING (TIME OF USE)**

Distribution KW Rate

Monthly Service Charge (Per Connection)

Distribution KW Rate

Monthly Service Charge (Per Connection)

## SHEET 6 - December 31, 2003 Regulatory Assets

Name of Utility:	Chatham-Kent Hydro	2005.V1.1
License Number:	ED-2002-0563	RP-2005-0013
Name of Contact:	Jim Hogan	EB-2005-0017
E- Mail Address:	jimhogan@ckenergy.com	
Phone Number:	519-352-6300 (277)	
Date:	March 10, 2005	

LDCs should enter their December 3, 2003 balances for each regulatory asset account.  
 In the case of distributors that have approved Regulatory Asset recovery rate riders, the distributor should not enter any balances on Sheet 6 and should go directly to Sheet 10.  
 In this instance, the rate schedule on Sheet 5 is identical to Sheet 9.

Description	Account Number	Amount Applied- for Balance as at Dec. 31, 2003
RSVA - Wholesale Market Service Charge	1580	\$1,393,842
RSVA - One-time Wholesale Market Service	1582	\$30,407
RSVA - Retail Transmission Network Charge	1584	-\$104,484
RSVA - Retail Transmission Connection Charge	1586	\$471,680
RSVA - Power	1588	\$85,453
<b>Sub-Total for RSVA Accounts</b>		<b>\$1,876,898</b>
Current Recovery: Amount Entered on Sheet 3, cell G13, of 2004 RAM		\$533,258
<b>Adjusted 2005 Recovery Amount (RSVA Accounts)</b>		<b>\$1,343,640</b>
Other Regulatory Assets	1508	
Retail Cost Variance Account - Retail	1518	-\$27,331
Retail Cost Variance Account - STR	1548	\$37,069
Misc. Deferred Debits - incl. Rebate Cheques	1525	\$273,062
Deferred Payments in Lieu of Taxes	1562	\$158,334
<i>PILs Contra Account</i>	1563	\$0
Qualifying Transition Costs	1570	\$592,001
Pre-Market Opening Energy Variances Total	1571	-\$612,900
Extra-Ordinary Event Losses	1572	
Deferred Rate Impact Amounts	1574	
Other Deferred Credits	2425	
<b>Sub-Total for Non-RSVA Regulatory Asset Accounts</b>		<b>\$420,235</b>
Current Recovery: Amount Entered on Sheet 5, cell G14, of 2004 RAM		
<b>Adjusted 2005 Recovery Amount (Non-RSVA Accounts)</b>		<b>\$420,235</b>
<b>Total Adjusted Regulatory Assets</b>		<b>\$1,763,875</b>
<b>33% of Total Adjusted Regulatory Assets</b>		<b>\$587,958.33</b>

## SHEET 6 - December 31, 2003 Regulatory Assets

----- Please go to Section 1 -----

<u>Section 1: For LDCs with Total RSVA adjusted balances greater than 33 % of Total:</u>		
Total Adjusted Balance for RSVA Accounts	(a)	\$1,343,640
33% of Total Adjusted Regulatory Assets	(b)	\$587,958
Remaining Final Amount to be recovered in future periods (a) - (b)		<u>\$755,682</u>

<u>Section 2: For LDCs with Total RSVA adjusted balances less than 33 % of Total:</u>	
33% OF Total Adjusted Regulatory Assets	N/A
Total Adjusted Balance for RSVA Accounts	N/A
Amount to be collected from RSVA Accounts	N/A
Amount to be collected from Non-RSVA accounts	N/A

### Rate Implementation

Check Box  
YES or NO

Our utility is able to pro-rate the bill so that consumption before April 1 is at the old rates and post April 1 consumption is billed at the new rates.



YES



NO

Our utility is not able to pro-rate consumption and therefore our customers will not be charged the new rates until the completion of an entire billing cycle.



YES



NO

## SHEET 7 - Calculating Rate Increases due to interim RSVA Regulatory Assets

Name of Utility:	Chatham-Kent Hydro	2005.V1.1
License Number:	ED-2002-0563	RP-2005-0013
Name of Contact:	Jim Hogan	EB-2005-0017
E- Mail Address:	jimhogan@ckenergy.com	
Phone Number:	519-352-6300 (277)	
Date:	March 10, 2005	

Approved Regulatory Asset Recovery from Sheet 4 (either from Section 1 or Section 2)

\$ 587,958.33

The share of class kWh sold in 2003 is used to allocate the approved interim RSVA Regulatory Asset amounts.

2003 Data by Class	kW	kWh	Number of Customers (Connections)	Distribution Revenues	2003 kWh Shares	2003 RSVA Allocations
Residential Class	0	248,324,523	28,204	\$6,789,194	28.7%	\$168,937
General Service < 50 KW Class	42,776	107,128,527	3,273	\$2,052,938	12.4%	\$72,880
General Service > 50 KW Non-Time of Use	1,013,027	396,146,453	438	\$1,437,248	45.8%	\$269,501
General Service > 50 KW Time of Use	141,975	64,160,678	4	\$352,321	7.4%	\$43,649
Intermediate Use	0	0	0	\$0	0.0%	\$0
Large Class User	116,775	40,010,798	2	\$394,763	4.6%	\$27,220
Sentinel Lights	1,361	418,184	363	\$17,678	0.0%	\$284
Street Lighting	22,225	8,065,495	1	\$110,490	0.9%	\$5,487
<b>TOTALS</b>		<b>864,254,658</b>	<b>32,285</b>	<b>\$11,154,632.00</b>	<b>1.00</b>	<b>\$587,958</b>
				Allocated Total for RSVA accounts =====>		\$587,958

Regulatory Assets will be recovered only in the distribution variable charge (\$/kWh or \$/kW).

## SHEET 7 - Calculating Rate Increases due to interim RSVA Regulatory Assets

### Allocation of Residential by Service Area

	kWh	Number of Customers (Connections)	Distribution Revenues	% Allocation	\$ Allocation
Blenheim	15,819,391	1,687	\$ 139,805	2.1%	\$3,479
Bothwell	3,680,038	388	\$ 110,639	1.6%	\$2,753
Chatham	139,169,853	15,994	\$ 3,993,514	58.8%	\$99,371
Dresden	9,624,043	1,006	\$ 256,444	3.8%	\$6,381
Erieau	2,597,275	335	\$ 63,911	0.9%	\$1,590
Merlin	2,237,409	282	\$ 64,423	0.9%	\$1,603
Ridgetown	10,742,282	1,345	\$ 354,740	5.2%	\$8,827
Thamesville	3,373,917	361	\$ 54,799	0.8%	\$1,364
Tilbury	17,653,441	1,839	\$ 411,759	6.1%	\$10,246
Wallaceburg	37,331,183	4,348	\$ 1,215,082	17.9%	\$30,235
Wheatley	6,095,691	619	\$ 124,078	1.8%	\$3,087
	248,324,523	28,204	\$ 6,789,194	100.0%	\$168,937

### Allocation of GS > 50 kW TOU by Service Area

	kW	kWh	Number of Customers (Connections)	Distribution Revenues	% Allocation	\$ Allocation
Blenheim	45,432	17,323,383	1	\$ 70,464	20.0%	\$8,730
Chatham	96,543	46,837,295	3	\$ 281,856	80.0%	\$34,919
	141,975	64,160,678	4	\$ 352,320	100.0%	\$43,649

### Allocation of Large User by Service Area

	kW	kWh	Number of Customers (Connections)	Distribution Revenues	% Allocation	\$ Allocation
Chatham	55,024	24,323,494	1	\$ 207,856	52.6%	\$14,309
Wallaceburg	61,751	15,687,604	1	\$ 187,555	47.4%	\$12,911
	116,775	40,011,098	2	\$ 395,411	100.0%	\$27,220

### Allocation of Sentinel by Service Area

	kW	kWh	Number of Customers (Connections)	Distribution Revenues	% Allocation	\$ Allocation
Blenheim	127	38893	35	\$ 651	3.7%	\$10
Bothwell	36	10979	11	\$ 570	3.2%	\$9
Chatham	478	146773	108	\$ 6,570	37.2%	\$106
Dresden	109	33488	26	\$ 1,500	8.5%	\$24
Erieau	0	0	0	\$ -	0.0%	\$0
Merlin	9	2650	4	\$ 25	0.1%	\$0
Ridgetown	62	19093	20	\$ 649	3.7%	\$10
Thamesville	59	18239	16	\$ 938	5.3%	\$15
Tilbury	141	43213	32	\$ 1,721	9.7%	\$28
Wallaceburg	302	92816	102	\$ 4,898	27.7%	\$79
Wheatley	39	12039	9	\$ 154	0.9%	\$2
	1,362	418,183	363	\$ 17,676	100.0%	\$284

## SHEET 7 - Calculating Rate Increases due to interim RSVA Regulatory Assets

### Residential Class

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
<b>Service Area - Blenheim</b>			
(A) Allocated MARR			\$3,479
(B) Fixed-Variable Split (%)	100.0%	0.0%	100%
(C) Re-Allocated MARR (\$)	\$3,479	\$0	\$3,479
(D) Number of kWh	15,819,391		
(E) Number of Customers		1,687	
(F) Incremental Distribution kWh Rate (\$/kWh)	\$0.0002		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.0000	

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
<b>Service Area - Bothwell</b>			
(A) Allocated MARR			\$2,753
(B) Fixed-Variable Split (%)	100.0%	0.0%	100%
(C) Re-Allocated MARR (\$)	\$2,753	\$0	\$2,753
(D) Number of kWh	3,680,038		
(E) Number of Customers		388	
(F) Incremental Distribution kWh Rate (\$/kWh)	\$0.0007		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.0000	

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
<b>Service Area - Chatham</b>			
(A) Allocated MARR			\$99,371
(B) Fixed-Variable Split (%)	100.0%	0.0%	100%
(C) Re-Allocated MARR (\$)	\$99,371	\$0	\$99,371
(D) Number of kWh	139,169,853		
(E) Number of Customers		15,994	
(F) Incremental Distribution kWh Rate (\$/kWh)	\$0.0007		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.0000	

## SHEET 7 - Calculating Rate Increases due to interim RSVA Regulatory Assets

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
<b>Service Area - Dresden</b>			
(A) Allocated MARR			\$6,381
(B) Fixed-Variable Split (%)	100.0%	0.0%	100%
(C) Re-Allocated MARR (\$)	\$6,381	\$0	\$6,381
(D) Number of kWh	9,624,043		
(E) Number of Customers		1,006	
(F) Incremental Distribution kWh Rate (\$/kWh)	\$0.0007		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.0000	

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
<b>Service Area - Erieau</b>			
(A) Allocated MARR			\$1,590
(B) Fixed-Variable Split (%)	100.0%	0.0%	100%
(C) Re-Allocated MARR (\$)	\$1,590	\$0	\$1,590
(D) Number of kWh	2,597,275		
(E) Number of Customers		335	
(F) Incremental Distribution kWh Rate (\$/kWh)	\$0.0006		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.0000	

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
<b>Service Area - Merlin</b>			
(A) Allocated MARR			\$1,603
(B) Fixed-Variable Split (%)	100.0%	0.0%	100%
(C) Re-Allocated MARR (\$)	\$1,603	\$0	\$1,603
(D) Number of kWh	2,237,409		
(E) Number of Customers		282	
(F) Incremental Distribution kWh Rate (\$/kWh)	\$0.0007		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.0000	



## SHEET 7 - Calculating Rate Increases due to interim RSVA Regulatory Assets

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
<b>Service Area - Ridgetown</b>			
(A) Allocated MARR			\$8,827
(B) Fixed-Variable Split (%)	100.0%	0.0%	100%
(C) Re-Allocated MARR (\$)	\$8,827	\$0	\$8,827
(D) Number of kWh	10,742,282		
(E) Number of Customers		1,345	
(F) Incremental Distribution kWh Rate (\$/kWh)	\$0.0008		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.0000	

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
<b>Service Area - Thamesville</b>			
(A) Allocated MARR			\$1,364
(B) Fixed-Variable Split (%)	100.0%	0.0%	100%
(C) Re-Allocated MARR (\$)	\$1,364	\$0	\$1,364
(D) Number of kWh	3,373,917		
(E) Number of Customers		361	
(F) Incremental Distribution kWh Rate (\$/kWh)	\$0.0004		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.0000	

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
<b>Service Area - Tilbury</b>			
(A) Allocated MARR			\$10,246
(B) Fixed-Variable Split (%)	100.0%	0.0%	100%
(C) Re-Allocated MARR (\$)	\$10,246	\$0	\$10,246
(D) Number of kWh	17,653,441		
(E) Number of Customers		1,839	
(F) Incremental Distribution kWh Rate (\$/kWh)	\$0.0006		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.0000	

## SHEET 7 - Calculating Rate Increases due to interim RSVA Regulatory Assets

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
<b>Service Area - Wallaceburg</b>			
(A) Allocated MARR			\$30,235
(B) Fixed-Variable Split (%)	100.0%	0.0%	100%
(C) Re-Allocated MARR (\$)	\$30,235	\$0	\$30,235
(D) Number of kWh	37,331,183		
(E) Number of Customers		4,348	
(F) Incremental Distribution kWh Rate (\$/kWh)	\$0.0008		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.0000	

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
<b>Service Area - Wheatley</b>			
(A) Allocated MARR			\$3,087
(B) Fixed-Variable Split (%)	100.0%	0.0%	100%
(C) Re-Allocated MARR (\$)	\$3,087	\$0	\$3,087
(D) Number of kWh	6,095,691		
(E) Number of Customers		619	
(F) Incremental Distribution kWh Rate (\$/kWh)	\$0.0005		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.0000	

## SHEET 7 - Calculating Rate Increases due to interim RSVA Regulatory Assets

### General Service < 50 kW Class

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
(A) Allocated MARR			\$72,880
(B) Fixed-Variable Split (%)	100.0%	0.0%	100%
(C) Re-Allocated MARR (\$)	\$72,880	\$0	\$72,880
(D) Number of kWh	107,128,527		
(E) Number of Customers		3,273	
(F) Incremental Distribution kWh Rate (\$/kWh)	\$0.0007		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.0000	

### General Service > 50 kW Class (Non-Time of Use)

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
(A) Allocated MARR			\$269,501
(B) Fixed-Variable Split (%)	100.0%	0.0%	100%
(C) Re-Allocated MARR (\$)	\$269,501	\$0	\$269,501
(D) Number of kW	1,013,027		
(E) Number of Customers		438	
(F) Incremental Distribution kWh Rate (\$/kW)	\$0.2660		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.0000	

## SHEET 7 - Calculating Rate Increases due to interim RSVA Regulatory Assets

### General Service > 50 kW Class (Time of Use)

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
<b>Service Area - Benheim</b>			
(A) Allocated MARR			\$8,730
(B) Fixed-Variable Split (%)	100.0%	0.0%	100%
(C) Re-Allocated MARR (\$)	\$8,730	\$0	\$8,730
(D) Number of kW	45,432		
(E) Number of Customers		1	
(F) Incremental Distribution kW Rate (\$/kW)	\$0.1922		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.0000	

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
<b>Service Area - Chatham</b>			
(A) Allocated MARR			\$34,919
(B) Fixed-Variable Split (%)	100.0%	0.0%	100%
(C) Re-Allocated MARR (\$)	\$34,919	\$0	\$34,919
(D) Number of kW	96,543		
(E) Number of Customers		3	
(F) Incremental Distribution kW Rate (\$/kW)	\$0.3617		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.0000	

## SHEET 7 - Calculating Rate Increases due to interim RSVA Regulatory Assets

### Intermediate Class

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
(A) Allocated MARR			\$0
(B) Fixed-Variable Split (%)	100.0%	0.0%	100%
(C) Re-Allocated MARR (\$)	\$0	\$0	\$0
(D) Number of kW	0		
(E) Number of Customers		0	
(F) Incremental Distribution kW Rate (\$/kW)	\$0.0000		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.0000	

### Large User Class

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
<b>Service Area - Chatham</b>			
(A) Allocated MARR			\$14,309
(B) Fixed-Variable Split (%)	100.0%	0.0%	100%
(C) Re-Allocated MARR (\$)	\$14,309	\$0	\$14,309
(D) Number of kW	55,024		
(E) Number of Customers		1	
(F) Incremental Distribution kW Rate (\$/kW)	\$0.2600		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.0000	

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
<b>Service Area - Wallaceburg</b>			
(A) Allocated MARR			\$12,911
(B) Fixed-Variable Split (%)	100.0%	0.0%	100%
(C) Re-Allocated MARR (\$)	\$12,911	\$0	\$12,911
(D) Number of kW	61,751		
(E) Number of Customers		1	
(F) Incremental Distribution kW Rate (\$/kW)	\$0.2091		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.0000	

## SHEET 7 - Calculating Rate Increases due to interim RSVA Regulatory Assets

### Sentinel Lighting Class

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
<b>Service Area - Blenheim</b>			
(A) Allocated MARR			\$10
(B) Fixed-Variable Split (%)	100.0%	0.0%	100%
(C) Re-Allocated MARR (\$)	\$10	\$0	\$10
(D) Number of kW	127		
(E) Number of Customers		35	
(F) Incremental Distribution kW Rate (\$/kW)	\$0.0825		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.0000	

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
<b>Service Area - Bothwell</b>			
(A) Allocated MARR			\$9
(B) Fixed-Variable Split (%)	100.0%	0.0%	100%
(C) Re-Allocated MARR (\$)	\$9	\$0	\$9
(D) Number of kW	36		
(E) Number of Customers		11	
(F) Incremental Distribution kW Rate (\$/kW)	\$0.2548		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.0000	

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
<b>Service Area - Chatham</b>			
(A) Allocated MARR			\$106
(B) Fixed-Variable Split (%)	100.0%	0.0%	100%
(C) Re-Allocated MARR (\$)	\$106	\$0	\$106
(D) Number of kW	478		
(E) Number of Customers		108	
(F) Incremental Distribution kW Rate (\$/kW)	\$0.2212		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.0000	

## SHEET 7 - Calculating Rate Increases due to interim RSVA Regulatory Assets

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
<b>Service Area - Dresden</b>			
(A) Allocated MARR			\$24
(B) Fixed-Variable Split (%)	100.0%	0.0%	100%
(C) Re-Allocated MARR (\$)	\$24	\$0	\$24
(D) Number of kW	109		
(E) Number of Customers		26	
(F) Incremental Distribution kW Rate (\$/kW)	\$0.2215		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.0000	

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
<b>Service Area - Erieau</b>			
(A) Allocated MARR			\$0
(B) Fixed-Variable Split (%)	100.0%	0.0%	100%
(C) Re-Allocated MARR (\$)	\$0	\$0	\$0
(D) Number of kW	0		
(E) Number of Customers		0	
(F) Incremental Distribution kW Rate (\$/kW)	\$0.0000		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.0000	

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
<b>Service Area - Merlin</b>			
(A) Allocated MARR			\$0
(B) Fixed-Variable Split (%)	100.0%	0.0%	100%
(C) Re-Allocated MARR (\$)	\$0	\$0	\$0
(D) Number of kW	9		
(E) Number of Customers		4	
(F) Incremental Distribution kW Rate (\$/kW)	\$0.0447		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.0000	

## SHEET 7 - Calculating Rate Increases due to interim RSVA Regulatory Assets

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
<b>Service Area - Ridgetown</b>			
(A) Allocated MARR			\$10
(B) Fixed-Variable Split (%)	100.0%	0.0%	100%
(C) Re-Allocated MARR (\$)	\$10	\$0	\$10
(D) Number of kW	62		
(E) Number of Customers		20	
(F) Incremental Distribution kW Rate (\$/kW)	\$0.1685		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.0000	

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
<b>Service Area - Thamesville</b>			
(A) Allocated MARR			\$15
(B) Fixed-Variable Split (%)	100.0%	0.0%	100%
(C) Re-Allocated MARR (\$)	\$15	\$0	\$15
(D) Number of kW	59		
(E) Number of Customers		16	
(F) Incremental Distribution kW Rate (\$/kW)	\$0.2559		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.0000	

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
<b>Service Area - Tilbury</b>			
(A) Allocated MARR			\$28
(B) Fixed-Variable Split (%)	100.0%	0.0%	100%
(C) Re-Allocated MARR (\$)	\$28	\$0	\$28
(D) Number of kW	141		
(E) Number of Customers		32	
(F) Incremental Distribution kW Rate (\$/kW)	\$0.1964		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.0000	



## SHEET 7 - Calculating Rate Increases due to interim RSVA Regulatory Assets

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
<b>Service Area - Wallaceburg</b>			
(A) Allocated MARR			\$79
(B) Fixed-Variable Split (%)	100.0%	0.0%	100%
(C) Re-Allocated MARR (\$)	\$79	\$0	\$79
(D) Number of kW	302		
(E) Number of Customers		102	
(F) Incremental Distribution kW Rate (\$/kW)	\$0.2610		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.0000	

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
<b>Service Area - Wheatley</b>			
(A) Allocated MARR			\$2
(B) Fixed-Variable Split (%)	100.0%	0.0%	100%
(C) Re-Allocated MARR (\$)	\$2	\$0	\$2
(D) Number of kW	39		
(E) Number of Customers		9	
(F) Incremental Distribution kW Rate (\$/kW)	\$0.0636		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.0000	

## SHEET 7 - Calculating Rate Increases due to interim RSVA Regulatory Assets

### Street Lighting Class

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
(A) Allocated MARR			\$5,487
(B) Fixed-Variable Split (%)	100.0%	0.0%	100%
(C) Re-Allocated MARR (\$)	\$5,487	\$0	\$5,487
(D) Number of kW	22,225		
(E) Number of Customers		1	
(F) Incremental Distribution kW Rate (\$/kW)	\$0.2469		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.0000	

## SHEET 8 - Calculating Rate Increases due to interim Non-RSVA Regulatory Assets

Name of Utility:	Chatham-Kent Hydro	2005.V1.1
License Number:	ED-2002-0563	RP-2005-0013
Name of Contact:	Jim Hogan	EB-2005-0017
E- Mail Address:	jimhogan@ckenergy.com	
Phone Number:	519-352-6300 (277)	
Date:	March 10, 2005	

Approved Regulatory Asset Recovery from Non-RSVA Accounts (*Sheet 4, Section 2*)

\$ -

Distribution Revenue is used to allocate the approved final Regulatory Asset amounts related to the Non-RSVA accounts.

2003 Data by Class	kW	kWh	Number of Customers (Connections)	Distribution Revenues	2003 Distribution Shares	2002 Regulatory Asset RSVA Allocations
Residential Class	0	248,324,523	28,204	\$6,789,194	60.9%	\$0
General Service < 50 KW Class	42,776	107,128,527	3,273	\$2,052,938	18.4%	\$0
General Service > 50 KW Non-Time of Use	1,013,027	396,146,453	438	\$1,437,248	12.9%	\$0
General Service > 50 KW Time of Use	141,975	64,160,678	4	\$352,321	3.2%	\$0
Intermediate Use	0	0	0	\$0	0.0%	\$0
Large Class User	116,775	40,010,798	2	\$394,763	3.5%	\$0
Sentinel Lights	1,361	418,184	363	\$17,678	0.2%	\$0
Street Lighting	22,225	8,065,495	1	\$110,490	1.0%	\$0
<b>TOTALS</b>		<b>864,254,658</b>	<b>32,285</b>	<b>\$11,154,632</b>	<b>1.00</b>	<b>\$0</b>
Allocated Total for Non-RSVA accounts =====>						\$0

Regulatory Assets will be recovered only in the distribution variable charge (\$/kWh or \$/kW).

## SHEET 8 - Calculating Rate Increases due to interim Non-RSVA Regulatory Assets

### Allocation of Residential by Service Area

	kWh	Number of Customers (Connections)	Distribution Revenues	% Allocation	\$ Allocation
Blenheim	15,819,391	1,687	\$ 139,805	2.1%	\$0
Bothwell	3,680,038	388	\$ 110,639	1.6%	\$0
Chatham	139,169,853	15,994	\$ 3,993,514	58.8%	\$0
Dresden	9,624,043	1,006	\$ 256,444	3.8%	\$0
Erieau	2,597,275	335	\$ 63,911	0.9%	\$0
Merlin	2,237,409	282	\$ 64,423	0.9%	\$0
Ridgetown	10,742,282	1,345	\$ 354,740	5.2%	\$0
Thamesville	3,373,917	361	\$ 54,799	0.8%	\$0
Tilbury	17,653,441	1,839	\$ 411,759	6.1%	\$0
Wallaceburg	37,331,183	4,348	\$ 1,215,082	17.9%	\$0
Wheatley	6,095,691	619	\$ 124,078	1.8%	\$0
	248,324,523	28,204	\$ 6,789,194	100.0%	\$0

### Allocation of GS > 50 kW TOU by Service Area

	kW	kWh	Number of Customers (Connections)	Distribution Revenues	% Allocation	\$ Allocation
Blenheim	45,432	17,323,383	1	\$ 70,464	20.0%	\$0
Chatham	96,543	46,837,295	3	\$ 281,856	80.0%	\$0
	141,975	64,160,678	4	\$ 352,320	100.0%	\$0

### Allocation of Large User by Service Area

	kW	kWh	Number of Customers (Connections)	Distribution Revenues	% Allocation	\$ Allocation
Chatham	55,024	24,323,494	1	\$ 207,856	52.6%	\$0
Wallaceburg	61,751	15,687,604	1	\$ 187,555	47.4%	\$0
	116,775	40,011,098	2	\$ 395,411	100.0%	\$0

### Allocation of Sentinel by Service Area

	kW	kWh	Number of Customers (Connections)	Distribution Revenues	% Allocation	\$ Allocation
Blenheim	127	38893	35	\$ 651	3.7%	\$0
Bothwell	36	10979	11	\$ 570	3.2%	\$0
Chatham	478	146773	108	\$ 6,570	37.2%	\$0
Dresden	109	33488	26	\$ 1,500	8.5%	\$0
Erieau	0	0	0	\$ -	0.0%	\$0
Merlin	9	2650	4	\$ 25	0.1%	\$0
Ridgetown	62	19093	20	\$ 649	3.7%	\$0
Thamesville	59	18239	16	\$ 938	5.3%	\$0
Tilbury	141	43213	32	\$ 1,721	9.7%	\$0
Wallaceburg	302	92816	102	\$ 4,898	27.7%	\$0
Wheatley	39	12039	9	\$ 154	0.9%	\$0
	1,362	418,183	363	\$ 17,676	100.0%	\$0

## SHEET 8 - Calculating Rate Increases due to interim Non-RSVA Regulatory Assets

### Residential Class

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
<b>Service Area - Blenheim</b>			
(A) Allocated MARR			\$0
(B) Fixed-Variable Split (%)	100.0%	0.0%	100%
(C) Re-Allocated MARR (\$)	\$0	\$0	\$0
(D) Number of kWh	15,819,391		
(E) Number of Customers		1,687	
(F) Incremental Distribution kWh Rate (\$/kWh)	\$0.0000		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.0000	

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
<b>Service Area - Bothwell</b>			
(A) Allocated MARR			\$0
(B) Fixed-Variable Split (%)	100.0%	0.0%	100%
(C) Re-Allocated MARR (\$)	\$0	\$0	\$0
(D) Number of kWh	3,680,038		
(E) Number of Customers		388	
(F) Incremental Distribution kWh Rate (\$/kWh)	\$0.0000		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.0000	

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
<b>Service Area - Chatham</b>			
(A) Allocated MARR			\$0
(B) Fixed-Variable Split (%)	100.0%	0.0%	100%
(C) Re-Allocated MARR (\$)	\$0	\$0	\$0
(D) Number of kWh	139,169,853		
(E) Number of Customers		15,994	
(F) Incremental Distribution kWh Rate (\$/kWh)	\$0.0000		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.0000	

## SHEET 8 - Calculating Rate Increases due to interim Non-RSVA Regulatory Assets

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
<b>Service Area - Dresden</b>			
(A) Allocated MARR			\$0
(B) Fixed-Variable Split (%)	100.0%	0.0%	100%
(C) Re-Allocated MARR (\$)	\$0	\$0	\$0
(D) Number of kWh	9,624,043		
(E) Number of Customers		1,006	
(F) Incremental Distribution kWh Rate (\$/kWh)	\$0.0000		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.0000	
	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
<b>Service Area - Erieau</b>			
(A) Allocated MARR			\$0
(B) Fixed-Variable Split (%)	100.0%	0.0%	100%
(C) Re-Allocated MARR (\$)	\$0	\$0	\$0
(D) Number of kWh	2,597,275		
(E) Number of Customers		335	
(F) Incremental Distribution kWh Rate (\$/kWh)	\$0.0000		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.0000	
	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
<b>Service Area - Merlin</b>			
(A) Allocated MARR			\$0
(B) Fixed-Variable Split (%)	100.0%	0.0%	100%
(C) Re-Allocated MARR (\$)	\$0	\$0	\$0
(D) Number of kWh	2,237,409		
(E) Number of Customers		282	
(F) Incremental Distribution kWh Rate (\$/kWh)	\$0.0000		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.0000	

## SHEET 8 - Calculating Rate Increases due to interim Non-RSVA Regulatory Assets

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
<b>Service Area - Ridgetown</b>			
(A) Allocated MARR			\$0
(B) Fixed-Variable Split (%)	100.0%	0.0%	100%
(C) Re-Allocated MARR (\$)	\$0	\$0	\$0
(D) Number of kWh	10,742,282		
(E) Number of Customers		1,345	
(F) Incremental Distribution kWh Rate (\$/kWh)	\$0.0000		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.0000	
<b>Service Area - Thamesville</b>			
(A) Allocated MARR			\$0
(B) Fixed-Variable Split (%)	100.0%	0.0%	100%
(C) Re-Allocated MARR (\$)	\$0	\$0	\$0
(D) Number of kWh	3,373,917		
(E) Number of Customers		361	
(F) Incremental Distribution kWh Rate (\$/kWh)	\$0.0000		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.0000	
<b>Service Area - Tilbury</b>			
(A) Allocated MARR			\$0
(B) Fixed-Variable Split (%)	100.0%	0.0%	100%
(C) Re-Allocated MARR (\$)	\$0	\$0	\$0
(D) Number of kWh	17,653,441		
(E) Number of Customers		1,839	
(F) Incremental Distribution kWh Rate (\$/kWh)	\$0.0000		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.0000	

## SHEET 8 - Calculating Rate Increases due to interim Non-RSVA Regulatory Assets

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
<b>Service Area - Wallaceburg</b>			
(A) Allocated MARR			\$0
(B) Fixed-Variable Split (%)	100.0%	0.0%	100%
(C) Re-Allocated MARR (\$)	\$0	\$0	\$0
(D) Number of kWh	37,331,183		
(E) Number of Customers		4,348	
(F) Incremental Distribution kWh Rate (\$/kWh)	\$0.0000		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.0000	
	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
<b>Service Area - Wheatley</b>			
(A) Allocated MARR			\$0
(B) Fixed-Variable Split (%)	100.0%	0.0%	100%
(C) Re-Allocated MARR (\$)	\$0	\$0	\$0
(D) Number of kWh	6,095,691		
(E) Number of Customers		619	
(F) Incremental Distribution kWh Rate (\$/kWh)	\$0.0000		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.0000	



## SHEET 8 - Calculating Rate Increases due to interim Non-RSVA Regulatory Assets

### General Service < 50 kW Class

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
(A) Allocated MARR			\$0
(B) Fixed-Variable Split (%)	100.0%	0.0%	100%
(C) Re-Allocated MARR (\$)	\$0	\$0	\$0
(D) Number of kWh	107,128,527		
(E) Number of Customers		3,273	
(F) Incremental Distribution kWh Rate (\$/kWh)	\$0.0000		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.0000	

### General Service > 50 kW Class (Non-Time of Use)

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
(A) Allocated MARR			\$0
(B) Fixed-Variable Split (%)	100.0%	0.0%	100%
(C) Re-Allocated MARR (\$)	\$0	\$0	\$0
(D) Number of kW	1,013,027		
(E) Number of Customers		438	
(F) Incremental Distribution kWh Rate (\$/kW)	\$0.0000		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.0000	

### General Service > 50 kW Class (Time of Use)

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
<b>Service Area - Benheim</b>			
(A) Allocated MARR			\$0
(B) Fixed-Variable Split (%)	100.0%	0.0%	100%
(C) Re-Allocated MARR (\$)	\$0	\$0	\$0
(D) Number of kW	45,432		
(E) Number of Customers		1	
(F) Incremental Distribution kW Rate (\$/kW)	\$0.0000		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.0000	

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
<b>Service Area - Chatham</b>			
(A) Allocated MARR			\$0
(B) Fixed-Variable Split (%)	100.0%	0.0%	100%

## SHEET 8 - Calculating Rate Increases due to interim Non-RSVA Regulatory Assets

(C) Re-Allocated MARR (\$)	\$0	\$0	\$0
(D) Number of kW	96,543		
(E) Number of Customers		3	
(F) Incremental Distribution kW Rate (\$/kW)	\$0.0000		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.0000	

### Intermediate Class

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
(A) Allocated MARR			\$0
(B) Fixed-Variable Split (%)	100.0%	0.0%	100%
(C) Re-Allocated MARR (\$)	\$0	\$0	\$0
(D) Number of kW	0		
(E) Number of Customers		0	
(F) Incremental Distribution kW Rate (\$/kW)	\$0.0000		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.0000	

### Large User Class

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
<b>Service Area - Chatham</b>			
(A) Allocated MARR			\$0
(B) Fixed-Variable Split (%)	100.0%	0.0%	100%
(C) Re-Allocated MARR (\$)	\$0	\$0	\$0
(D) Number of kW	55,024		
(E) Number of Customers		1	
(F) Incremental Distribution kW Rate (\$/kW)	\$0.0000		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.0000	

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
<b>Service Area - Wallaceburg</b>			
(A) Allocated MARR			\$0
(B) Fixed-Variable Split (%)	100.0%	0.0%	100%
(C) Re-Allocated MARR (\$)	\$0	\$0	\$0
(D) Number of kW	61,751		
(E) Number of Customers		1	
(F) Incremental Distribution kW Rate (\$/kW)	\$0.0000		

**SHEET 8 - Calculating Rate Increases due to interim Non-RSVA Regulatory Assets**

(G) Incremental Monthly Service Charge (C)/(E)/12	\$0.0000
---	----------

## SHEET 8 - Calculating Rate Increases due to interim Non-RSVA Regulatory Assets

### Sentinel Lighting Class

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
<b>Service Area - Blenheim</b>			
(A) Allocated MARR			\$0
(B) Fixed-Variable Split (%)	100.0%	0.0%	100%
(C) Re-Allocated MARR (\$)	\$0	\$0	\$0
(D) Number of kW	127		
(E) Number of Customers		35	
(F) Incremental Distribution kW Rate (\$/kW)	\$0.0000		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.0000	

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
<b>Service Area - Bothwell</b>			
(A) Allocated MARR			\$0
(B) Fixed-Variable Split (%)	100.0%	0.0%	100%
(C) Re-Allocated MARR (\$)	\$0	\$0	\$0
(D) Number of kW	36		
(E) Number of Customers		11	
(F) Incremental Distribution kW Rate (\$/kW)	\$0.0000		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.0000	

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
<b>Service Area - Chatham</b>			
(A) Allocated MARR			\$0
(B) Fixed-Variable Split (%)	100.0%	0.0%	100%
(C) Re-Allocated MARR (\$)	\$0	\$0	\$0
(D) Number of kW	478		
(E) Number of Customers		108	
(F) Incremental Distribution kW Rate (\$/kW)	\$0.0000		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.0000	

## SHEET 8 - Calculating Rate Increases due to interim Non-RSVA Regulatory Assets

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
<b>Service Area - Dresden</b>			
(A) Allocated MARR			\$0
(B) Fixed-Variable Split (%)	100.0%	0.0%	100%
(C) Re-Allocated MARR (\$)	\$0	\$0	\$0
(D) Number of kW	109		
(E) Number of Customers		26	
(F) Incremental Distribution kW Rate (\$/kW)	\$0.0000		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.0000	
	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
<b>Service Area - Erieau</b>			
(A) Allocated MARR			\$0
(B) Fixed-Variable Split (%)	100.0%	0.0%	100%
(C) Re-Allocated MARR (\$)	\$0	\$0	\$0
(D) Number of kW	0		
(E) Number of Customers		0	
(F) Incremental Distribution kW Rate (\$/kW)	\$0.0000		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.0000	
	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
<b>Service Area - Merlin</b>			
(A) Allocated MARR			\$0
(B) Fixed-Variable Split (%)	100.0%	0.0%	100%
(C) Re-Allocated MARR (\$)	\$0	\$0	\$0
(D) Number of kW	9		
(E) Number of Customers		4	
(F) Incremental Distribution kW Rate (\$/kW)	\$0.0000		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.0000	

## SHEET 8 - Calculating Rate Increases due to interim Non-RSVA Regulatory Assets

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
<b>Service Area - Ridgetown</b>			
(A) Allocated MARR			\$0
(B) Fixed-Variable Split (%)	100.0%	0.0%	100%
(C) Re-Allocated MARR (\$)	\$0	\$0	\$0
(D) Number of kW	62		
(E) Number of Customers		20	
(F) Incremental Distribution kW Rate (\$/kW)	\$0.0000		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.0000	
<b>Service Area - Thamesville</b>			
(A) Allocated MARR			\$0
(B) Fixed-Variable Split (%)	100.0%	0.0%	100%
(C) Re-Allocated MARR (\$)	\$0	\$0	\$0
(D) Number of kW	59		
(E) Number of Customers		16	
(F) Incremental Distribution kW Rate (\$/kW)	\$0.0000		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.0000	
<b>Service Area - Tilbury</b>			
(A) Allocated MARR			\$0
(B) Fixed-Variable Split (%)	100.0%	0.0%	100%
(C) Re-Allocated MARR (\$)	\$0	\$0	\$0
(D) Number of kW	141		
(E) Number of Customers		32	
(F) Incremental Distribution kW Rate (\$/kW)	\$0.0000		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.0000	

## SHEET 8 - Calculating Rate Increases due to interim Non-RSVA Regulatory Assets

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
<b>Service Area - Wallaceburg</b>			
(A) Allocated MARR			\$0
(B) Fixed-Variable Split (%)	100.0%	0.0%	100%
(C) Re-Allocated MARR (\$)	\$0	\$0	\$0
(D) Number of kW	302		
(E) Number of Customers		102	
(F) Incremental Distribution kW Rate (\$/kW)	\$0.0000		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.0000	

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
<b>Service Area - Wheatley</b>			
(A) Allocated MARR			\$0
(B) Fixed-Variable Split (%)	100.0%	0.0%	100%
(C) Re-Allocated MARR (\$)	\$0	\$0	\$0
(D) Number of kW	39		
(E) Number of Customers		9	
(F) Incremental Distribution kW Rate (\$/kW)	\$0.0000		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.0000	

## SHEET 8 - Calculating Rate Increases due to interim Non-RSVA Regulatory Assets

### Street Lighting Class

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
(A) Allocated MARR			\$0
(B) Fixed-Variable Split (%)	100.0%	0.0%	100%
(C) Re-Allocated MARR (\$)	\$0	\$0	\$0
(D) Number of kW	22,225		
(E) Number of Customers		1	
(F) Incremental Distribution kW Rate (\$/kW)	\$0.0000		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.0000	



## SHEET 9 - Rate Schedule for 2005 Base Rates + PILs + Interim 2005 Regulatory Assets

Name of Utility:	Chatham-Kent Hydro	2005.V1.1
License Number:	ED-2002-0563	RP-2005-0013
Name of Contact:	Jim Hogan	EB-2005-0017
E- Mail Address:	jimhogan@ckenergy.com	
Phone Number:	519-352-6300 (277)	
Date:	March 10, 2005	

### RESIDENTIAL

#### Service Area - Blenheim

Distribution kWh Rate	\$0.0047
Monthly Service Charge (Per Customer)	\$3.68

#### Service Area - Bothwell

Distribution kWh Rate	\$0.0158
Monthly Service Charge (Per Customer)	\$13.87

#### Service Area - Chatham

Distribution kWh Rate	\$0.0149
Monthly Service Charge (Per Customer)	\$12.33

#### Service Area - Dresden

Distribution kWh Rate	\$0.0141
Monthly Service Charge (Per Customer)	\$12.33

#### Service Area - Erieau

Distribution kWh Rate	\$0.0122
Monthly Service Charge (Per Customer)	\$9.74

#### Service Area - Merlin

Distribution kWh Rate	\$0.0143
Monthly Service Charge (Per Customer)	\$13.58

## SHEET 9 - Rate Schedule for 2005 Base Rates + PILs + Interim 2005 Regulatory Assets

<b>Service Area - Ridgetown</b>	
Distribution kWh Rate	\$0.0166
Monthly Service Charge (Per Customer)	\$13.49
<b>Service Area - Thamesville</b>	
Distribution kWh Rate	\$0.0086
Monthly Service Charge (Per Customer)	\$7.06
<b>Service Area - Tilbury</b>	
Distribution kWh Rate	\$0.0125
Monthly Service Charge (Per Customer)	\$10.72
<b>Service Area - Wallaceburg</b>	
Distribution kWh Rate	\$0.0169
Monthly Service Charge (Per Customer)	\$14.22
<b>Service Area - Wheatley</b>	
Distribution kWh Rate	\$0.0112
Monthly Service Charge (Per Customer)	\$10.10

### **RESIDENTIAL (TIME OF USE)**

Distribution kWh Rate	
Monthly Service Charge (Per Customer)	

## SHEET 9 - Rate Schedule for 2005 Base Rates + PILs + Interim 2005 Regulatory Assets

### **GENERAL SERVICE < 50 KW**

Distribution kWh Rate	\$0.0099
Monthly Service Charge (Per Customer)	\$32.23

### **GENERAL SERVICE > 50 KW (NON TIME OF USE)**

Distribution KW Rate	\$1.3815
Monthly Service Charge (Per Customer)	\$133.86

### **GENERAL SERVICE > 50 KW (TIME OF USE)**

#### Service Area - Blenheim

Distribution KW Rate	\$1.4066
Monthly Service Charge (Per Customer)	\$2,302.37

#### Service Area - Chatham

Distribution KW Rate	\$2.0767
Monthly Service Charge (Per Customer)	\$3,857.51

### **INTERMEDIATE USE**

Distribution KW Rate	
Monthly Service Charge (Per Customer)	

### **LARGE USE**

#### Service Area - Chatham

Distribution KW Rate	\$2.6159
Monthly Service Charge (Per Customer)	\$10,069.07

#### Service Area - Wallaceburg

	\$2.6573
Monthly Service Charge (Per Customer)	\$12,771.82

## SHEET 9 - Rate Schedule for 2005 Base Rates + PILs + Interim 2005 Regulatory Assets

### **SENTINEL LIGHTS (NON TIME OF USE)**

<b>Service Area - Blenheim</b>	
Distribution KW Rate	\$1.5968
Monthly Service Charge (Per Connection)	
	\$1.71
<b>Service Area - Bothwell</b>	
Distribution KW Rate	\$3.4860
Monthly Service Charge (Per Connection)	
	\$3.14
<b>Service Area - Chatham</b>	
Distribution KW Rate	\$3.1413
Monthly Service Charge (Per Connection)	
	\$4.85
<b>Service Area - Dresden</b>	
Distribution KW Rate	\$3.1589
Monthly Service Charge (Per Connection)	
	\$4.52
<b>Service Area - Erieau</b>	
Distribution KW Rate	\$0.1700
Monthly Service Charge (Per Connection)	
	\$2.87
<b>Service Area - Merlin</b>	
Distribution KW Rate	\$0.5153
Monthly Service Charge (Per Connection)	
	\$0.52

## SHEET 9 - Rate Schedule for 2005 Base Rates + PILs + Interim 2005 Regulatory Assets

<b>Service Area - Ridgetown</b>	
Distribution KW Rate	\$2.4812
Monthly Service Charge (Per Connection)	\$2.55
<b>Service Area - Thamesville</b>	
Distribution KW Rate	\$4.0124
Monthly Service Charge (Per Connection)	\$3.12
<b>Service Area - Tilbury</b>	
Distribution KW Rate	\$2.7418
Monthly Service Charge (Per Connection)	\$3.69
<b>Service Area - Wallaceburg</b>	
Distribution KW Rate	\$3.4065
Monthly Service Charge (Per Connection)	\$4.60
<b>Service Area - Wheatley</b>	
Distribution KW Rate	\$1.0667
Monthly Service Charge (Per Connection)	\$2.02

## SHEET 9 - Rate Schedule for 2005 Base Rates + PILs + Interim 2005 Regulatory Assets

---

OR

### **SENTINEL LIGHTS (TIME OF USE)**

Distribution KW Rate	
----------------------	--

Monthly Service Charge (Per Connection)	
---	--

### **STREET LIGHTING (NON TIME OF USE)**

Distribution KW Rate	\$3.2973
----------------------	----------

Monthly Service Charge (Per Connection)	\$5,164.94
---	------------

OR

### **STREET LIGHTING (TIME OF USE)**

Distribution KW Rate	
----------------------	--

Monthly Service Charge (Per Connection)	
---	--

## SHEET 10 - Phase 2 Final Rate Riders

Name of Utility:	Chatham-Kent Hydro	2005.V1.1
License Number:	ED-2002-0563	RP-2005-0013
Name of Contact:	Jim Hogan	EB-2005-0017
E- Mail Address:	jimhogan@ckenergy.com	
Phone Number:	519-352-6300 (277)	
Date:	March 10, 2005	

This sheet is to be used by those distributors that have final approval of their Regulatory Asset Recovery  
- Phase 2 rate riders.

Class	Rate Rider per kWh (or kW)
Residential Class	
General Service < 50 KW Class	
General Service > 50 KW Non-Time of Use	
General Service > 50 KW Time of Use	
Intermediate Use	
Large Class User	
Sentinel Lights	
Street Lighting	

**Chatham-Kent Hydro**  
**RP-2005-0013 EB-2005-0017**  
**Schedule of Changed Distribution Rates and Charges**  
*Effective April 1, 2005 until April 30, 2006*  
**Service Area Blenheim**

**LDCs may amend this schedule to reflect the rate classes that apply in their specific service territory.**

**RESIDENTIAL**

Monthly Service Charge	(per month)	\$3.68
Distribution Volumetric Rate	(per kWh)	\$0.0047

**RESIDENTIAL (Time of Use)**

Monthly Service Charge	(per month)
Distribution Volumetric Rate	(per kWh)

**GENERAL SERVICE < 50 KW**

Monthly Service Charge	(per month)	\$32.23
Distribution Volumetric Rate	(per kWh)	\$0.0099

**GENERAL SERVICE > 50 KW (Non Time of Use)**

Monthly Service Charge	(per month)	\$133.86
Distribution Volumetric Rate	(per kW)	\$1.3815

**GENERAL SERVICE > 50 KW (Time of Use)**

Monthly Service Charge	(per month)	\$2,302.37
Distribution Volumetric Rate	(per kW)	\$1.4066

**INTERMEDIATE USE**

Monthly Service Charge	(per month)
Distribution Volumetric Rate	(per kW)

**LARGE USE**

Monthly Service Charge	(per month)
Distribution Volumetric Rate	(per kW)



**SENTINEL LIGHTS (Non Time of Use)**

Monthly Service Charge	(per month/per connection)	\$1.71
Distribution Volumetric Rate	(per kW)	\$1.5968

**SENTINEL LIGHTS (Time of Use)**

Monthly Service Charge	(per month)
Distribution Volumetric Rate	(per kW)

**STREET LIGHTING (Non Time of Use)**

Monthly Service Charge	(per month/per connection)
Distribution Volumetric Rate	(per kW)

**STREET LIGHTING (Time of Use)**

Monthly Service Charge	(per month)
Distribution Volumetric Rate	(per kW)

**Schedule of Changed Distribution Rates and Charges**  
*Effective April 1, 2005 until April 30, 2006*  
**Service Area Bothwell**

**LDCs may amend this schedule to reflect the rate classes that apply in their specific service territory.**

**RESIDENTIAL**

Monthly Service Charge	(per month)	\$13.87
Distribution Volumetric Rate	(per kWh)	\$0.0158

**RESIDENTIAL (Time of Use)**

Monthly Service Charge	(per month)
Distribution Volumetric Rate	(per kWh)

**GENERAL SERVICE < 50 KW**

Monthly Service Charge	(per month)	\$32.23
Distribution Volumetric Rate	(per kWh)	\$0.0099

**GENERAL SERVICE > 50 KW (Non Time of Use)**

Monthly Service Charge	(per month)	\$133.86
Distribution Volumetric Rate	(per kW)	\$1.3815

**GENERAL SERVICE > 50 KW (Time of Use)**

Monthly Service Charge	(per month)
Distribution Volumetric Rate	(per kW)

**INTERMEDIATE USE**

Monthly Service Charge	(per month)
Distribution Volumetric Rate	(per kW)

**LARGE USE**

Monthly Service Charge	(per month)
Distribution Volumetric Rate	(per kW)

**SENTINEL LIGHTS (Non Time of Use)**

Monthly Service Charge	(per month/per connection)	\$3.14
Distribution Volumetric Rate	(per kW)	\$3.4860

**SENTINEL LIGHTS (Time of Use)**

Monthly Service Charge	(per month)
Distribution Volumetric Rate	(per kW)

**STREET LIGHTING (Non Time of Use)**

Monthly Service Charge	(per month)
Distribution Volumetric Rate	(per kW)

**STREET LIGHTING (Time of Use)**

Monthly Service Charge	(per month)
Distribution Volumetric Rate	(per kW)

### **Schedule of Changed Distribution Rates and Charges**

*Effective April 1, 2005 until April 30, 2006*

**Service Area Chatham**

**LDCs may amend this schedule to reflect the rate classes that apply in their specific service territory.**

#### **RESIDENTIAL**

Monthly Service Charge	(per month)	\$12.33
Distribution Volumetric Rate	(per kWh)	\$0.0149

#### **RESIDENTIAL (Time of Use)**

Monthly Service Charge	(per month)
Distribution Volumetric Rate	(per kWh)

#### **GENERAL SERVICE < 50 KW**

Monthly Service Charge	(per month)	\$32.23
Distribution Volumetric Rate	(per kWh)	\$0.0099

#### **GENERAL SERVICE > 50 KW (Non Time of Use)**

Monthly Service Charge	(per month)	\$133.86
Distribution Volumetric Rate	(per kW)	\$1.3815

#### **GENERAL SERVICE > 50 KW (Time of Use)**

Monthly Service Charge	(per month)	\$3,857.51
Distribution Volumetric Rate	(per kW)	\$2.0767

#### **INTERMEDIATE USE**

Monthly Service Charge	(per month)
Distribution Volumetric Rate	(per kW)

#### **LARGE USE**

Monthly Service Charge	(per month)	\$10,069.07
Distribution Volumetric Rate	(per kW)	\$2.6159

**SENTINEL LIGHTS (Non Time of Use)**

Monthly Service Charge	(per month/per connection)	\$4.85
Distribution Volumetric Rate	(per kW)	\$3.1413

**SENTINEL LIGHTS (Time of Use)**

Monthly Service Charge	(per month)
Distribution Volumetric Rate	(per kW)

**STREET LIGHTING (Non Time of Use)**

Monthly Service Charge	(per month/per connection)	\$5,164.94
Distribution Volumetric Rate	(per kW)	\$3.2973

**STREET LIGHTING (Time of Use)**

Monthly Service Charge	(per month)
Distribution Volumetric Rate	(per kW)

**Schedule of Changed Distribution Rates and Charges**  
*Effective April 1, 2005 until April 30, 2006*  
**Service Area Dresden**

**LDCs may amend this schedule to reflect the rate classes that apply in their specific service territory.**

**RESIDENTIAL**

Monthly Service Charge	(per month)	\$12.33
Distribution Volumetric Rate	(per kWh)	\$0.0141

**RESIDENTIAL (Time of Use)**

Monthly Service Charge	(per month)
Distribution Volumetric Rate	(per kWh)

**GENERAL SERVICE < 50 KW**

Monthly Service Charge	(per month)	\$32.23
Distribution Volumetric Rate	(per kWh)	\$0.0099

**GENERAL SERVICE > 50 KW (Non Time of Use)**

Monthly Service Charge	(per month)	\$133.86
Distribution Volumetric Rate	(per kW)	\$1.3815

**GENERAL SERVICE > 50 KW (Time of Use)**

Monthly Service Charge	(per month)
Distribution Volumetric Rate	(per kW)

**INTERMEDIATE USE**

Monthly Service Charge	(per month)
Distribution Volumetric Rate	(per kW)

**LARGE USE**

Monthly Service Charge	(per month)
Distribution Volumetric Rate	(per kW)

**SENTINEL LIGHTS (Non Time of Use)**

Monthly Service Charge	(per month/per connection)	\$4.52
Distribution Volumetric Rate	(per kW)	\$3.1589

**SENTINEL LIGHTS (Time of Use)**

Monthly Service Charge	(per month)
Distribution Volumetric Rate	(per kW)

**STREET LIGHTING (Non Time of Use)**

Monthly Service Charge	(per month/per connection)
Distribution Volumetric Rate	(per kW)

**STREET LIGHTING (Time of Use)**

Monthly Service Charge	(per month)
Distribution Volumetric Rate	(per kW)

**Schedule of Changed Distribution Rates and Charges**  
*Effective April 1, 2005 until April 30, 2006*  
**Service Area Erieau**

**LDCs may amend this schedule to reflect the rate classes that apply in their specific service territory.**

**RESIDENTIAL**

Monthly Service Charge	(per month)	\$9.74
Distribution Volumetric Rate	(per kWh)	\$0.0122

**RESIDENTIAL (Time of Use)**

Monthly Service Charge	(per month)
Distribution Volumetric Rate	(per kWh)

**GENERAL SERVICE < 50 KW**

Monthly Service Charge	(per month)	\$32.23
Distribution Volumetric Rate	(per kWh)	\$0.0099

**GENERAL SERVICE > 50 KW (Non Time of Use)**

Monthly Service Charge	(per month)	\$133.86
Distribution Volumetric Rate	(per kW)	\$1.3815

**GENERAL SERVICE > 50 KW (Time of Use)**

Monthly Service Charge	(per month)
Distribution Volumetric Rate	(per kW)

**INTERMEDIATE USE**

Monthly Service Charge	(per month)
Distribution Volumetric Rate	(per kW)

**LARGE USE**

Monthly Service Charge	(per month)
Distribution Volumetric Rate	(per kW)



**SENTINEL LIGHTS (Non Time of Use)**

Monthly Service Charge	(per month/per connection)	\$2.87
Distribution Volumetric Rate	(per kW)	\$0.1700

**SENTINEL LIGHTS (Time of Use)**

Monthly Service Charge	(per month)
Distribution Volumetric Rate	(per kW)

**STREET LIGHTING (Non Time of Use)**

Monthly Service Charge	(per month)
Distribution Volumetric Rate	(per kW)

**STREET LIGHTING (Time of Use)**

Monthly Service Charge	(per month)
Distribution Volumetric Rate	(per kW)

### **Schedule of Changed Distribution Rates and Charges**

*Effective April 1, 2005 until April 30, 2006*

**Service Area Merlin**

LDCs may amend this schedule to reflect the rate classes that apply in their specific service territory.

#### **RESIDENTIAL**

Monthly Service Charge	(per month)	\$13.58
Distribution Volumetric Rate	(per kWh)	\$0.0143

#### **RESIDENTIAL (Time of Use)**

Monthly Service Charge	(per month)
Distribution Volumetric Rate	(per kWh)

#### **GENERAL SERVICE < 50 KW**

Monthly Service Charge	(per month)	\$32.23
Distribution Volumetric Rate	(per kWh)	\$0.0099

#### **GENERAL SERVICE > 50 KW (Non Time of Use)**

Monthly Service Charge	(per month)	\$133.86
Distribution Volumetric Rate	(per kW)	\$1.3815

#### **GENERAL SERVICE > 50 KW (Time of Use)**

Monthly Service Charge	(per month)
Distribution Volumetric Rate	(per kW)

#### **INTERMEDIATE USE**

Monthly Service Charge	(per month)
Distribution Volumetric Rate	(per kW)

#### **LARGE USE**

Monthly Service Charge	(per month)
Distribution Volumetric Rate	(per kW)

**SENTINEL LIGHTS (Non Time of Use)**

Monthly Service Charge	(per month)	\$0.52
Distribution Volumetric Rate	(per kW)	\$0.5153

**SENTINEL LIGHTS (Time of Use)**

Monthly Service Charge	(per month)
Distribution Volumetric Rate	(per kW)

**STREET LIGHTING (Non Time of Use)**

Monthly Service Charge	(per month)
Distribution Volumetric Rate	(per kW)

**STREET LIGHTING (Time of Use)**

Monthly Service Charge	(per month)
Distribution Volumetric Rate	(per kW)

**Schedule of Changed Distribution Rates and Charges**  
*Effective April 1, 2005 until April 30, 2006*  
**Service Area Ridgetown**

LDCs may amend this schedule to reflect the rate classes that apply in their specific service territory.

**RESIDENTIAL**

Monthly Service Charge	(per month)	\$13.49
Distribution Volumetric Rate	(per kWh)	\$0.0166

**RESIDENTIAL (Time of Use)**

Monthly Service Charge	(per month)
Distribution Volumetric Rate	(per kWh)

**GENERAL SERVICE < 50 KW**

Monthly Service Charge	(per month)	\$32.23
Distribution Volumetric Rate	(per kWh)	\$0.0099

**GENERAL SERVICE > 50 KW (Non Time of Use)**

Monthly Service Charge	(per month)	\$133.86
Distribution Volumetric Rate	(per kW)	\$1.3815

**GENERAL SERVICE > 50 KW (Time of Use)**

Monthly Service Charge	(per month)
Distribution Volumetric Rate	(per kW)

**INTERMEDIATE USE**

Monthly Service Charge	(per month)
Distribution Volumetric Rate	(per kW)

**LARGE USE**

Monthly Service Charge	(per month)
Distribution Volumetric Rate	(per kW)

**SENTINEL LIGHTS (Non Time of Use)**

Monthly Service Charge	(per month)	\$2.55
Distribution Volumetric Rate	(per kW)	\$2.4812

**SENTINEL LIGHTS (Time of Use)**

Monthly Service Charge	(per month)
Distribution Volumetric Rate	(per kW)

**STREET LIGHTING (Non Time of Use)**

Monthly Service Charge	(per month)
Distribution Volumetric Rate	(per kW)

**STREET LIGHTING (Time of Use)**

Monthly Service Charge	(per month)
Distribution Volumetric Rate	(per kW)

**Schedule of Changed Distribution Rates and Charges**  
*Effective April 1, 2005 until April 30, 2006*  
**Service Area Thamesville**

**LDCs may amend this schedule to reflect the rate classes that apply in their specific service territory.**

**RESIDENTIAL**

Monthly Service Charge	(per month)	\$7.06
Distribution Volumetric Rate	(per kWh)	\$0.0086

**RESIDENTIAL (Time of Use)**

Monthly Service Charge	(per month)
Distribution Volumetric Rate	(per kWh)

**GENERAL SERVICE < 50 KW**

Monthly Service Charge	(per month)	\$32.23
Distribution Volumetric Rate	(per kWh)	\$0.0099

**GENERAL SERVICE > 50 KW (Non Time of Use)**

Monthly Service Charge	(per month)	\$133.86
Distribution Volumetric Rate	(per kW)	\$1.3815

**GENERAL SERVICE > 50 KW (Time of Use)**

Monthly Service Charge	(per month)
Distribution Volumetric Rate	(per kW)

**INTERMEDIATE USE**

Monthly Service Charge	(per month)
Distribution Volumetric Rate	(per kW)

**LARGE USE**

Monthly Service Charge	(per month)
Distribution Volumetric Rate	(per kW)

**SENTINEL LIGHTS (Non Time of Use)**

Monthly Service Charge	(per month/per connection)	\$3.12
Distribution Volumetric Rate	(per kW)	\$4.0124

**SENTINEL LIGHTS (Time of Use)**

Monthly Service Charge	(per month)
Distribution Volumetric Rate	(per kW)

**STREET LIGHTING (Non Time of Use)**

Monthly Service Charge	(per month)
Distribution Volumetric Rate	(per kW)

**STREET LIGHTING (Time of Use)**

Monthly Service Charge	(per month)
Distribution Volumetric Rate	(per kW)

### **Schedule of Changed Distribution Rates and Charges**

*Effective April 1, 2005 until April 30, 2006*

**Service Area Tilbury**

**LDCs may amend this schedule to reflect the rate classes that apply in their specific service territory.**

#### **RESIDENTIAL**

Monthly Service Charge	(per month)	\$10.72
Distribution Volumetric Rate	(per kWh)	\$0.0125

#### **RESIDENTIAL (Time of Use)**

Monthly Service Charge	(per month)
Distribution Volumetric Rate	(per kWh)

#### **GENERAL SERVICE < 50 KW**

Monthly Service Charge	(per month)	\$32.23
Distribution Volumetric Rate	(per kWh)	\$0.0099

#### **GENERAL SERVICE > 50 KW (Non Time of Use)**

Monthly Service Charge	(per month)	\$133.86
Distribution Volumetric Rate	(per kW)	\$1.3815

#### **GENERAL SERVICE > 50 KW (Time of Use)**

Monthly Service Charge	(per month)
Distribution Volumetric Rate	(per kW)

#### **INTERMEDIATE USE**

Monthly Service Charge	(per month)
Distribution Volumetric Rate	(per kW)

#### **LARGE USE**

Monthly Service Charge	(per month)
Distribution Volumetric Rate	(per kW)



**SENTINEL LIGHTS (Non Time of Use)**

Monthly Service Charge	(per month/per connection)	\$3.69
Distribution Volumetric Rate	(per kW)	\$2.7418

**SENTINEL LIGHTS (Time of Use)**

Monthly Service Charge	(per month)
Distribution Volumetric Rate	(per kW)

**STREET LIGHTING (Non Time of Use)**

Monthly Service Charge	(per month)
Distribution Volumetric Rate	(per kW)

**STREET LIGHTING (Time of Use)**

Monthly Service Charge	(per month)
Distribution Volumetric Rate	(per kW)

### Schedule of Changed Distribution Rates and Charges

Effective April 1, 2005 until April 30, 2006

Service Area Wallaceburg

LDCs may amend this schedule to reflect the rate classes that apply in their specific service territory.

#### RESIDENTIAL

Monthly Service Charge	(per month)	\$14.22
Distribution Volumetric Rate	(per kWh)	\$0.0169

#### RESIDENTIAL (Time of Use)

Monthly Service Charge	(per month)
Distribution Volumetric Rate	(per kWh)

#### GENERAL SERVICE < 50 KW

Monthly Service Charge	(per month)	\$32.23
Distribution Volumetric Rate	(per kWh)	\$0.0099

#### GENERAL SERVICE > 50 KW (Non Time of Use)

Monthly Service Charge	(per month)	\$133.86
Distribution Volumetric Rate	(per kW)	\$1.3815

#### GENERAL SERVICE > 50 KW (Time of Use)

Monthly Service Charge	(per month)
Distribution Volumetric Rate	(per kW)

#### INTERMEDIATE USE

Monthly Service Charge	(per month)
Distribution Volumetric Rate	(per kW)

#### LARGE USE

Monthly Service Charge	(per month)	\$12,771.82
Distribution Volumetric Rate	(per kW)	\$2.6573

**SENTINEL LIGHTS (Non Time of Use)**

Monthly Service Charge	(per month)	\$4.60
Distribution Volumetric Rate	(per kW)	\$3.4065

**SENTINEL LIGHTS (Time of Use)**

Monthly Service Charge	(per month)
Distribution Volumetric Rate	(per kW)

**STREET LIGHTING (Non Time of Use)**

Monthly Service Charge	(per month)
Distribution Volumetric Rate	(per kW)

**STREET LIGHTING (Time of Use)**

Monthly Service Charge	(per month)
Distribution Volumetric Rate	(per kW)

### **Schedule of Changed Distribution Rates and Charges**

*Effective April 1, 2005 until April 30, 2006*

**Service Area Wheatley**

**LDCs may amend this schedule to reflect the rate classes that apply in their specific service territory.**

#### **RESIDENTIAL**

Monthly Service Charge	(per month)	\$10.10
Distribution Volumetric Rate	(per kWh)	\$0.0112

#### **RESIDENTIAL (Time of Use)**

Monthly Service Charge	(per month)
Distribution Volumetric Rate	(per kWh)

#### **GENERAL SERVICE < 50 KW**

Monthly Service Charge	(per month)	\$32.23
Distribution Volumetric Rate	(per kWh)	\$0.0099

#### **GENERAL SERVICE > 50 KW (Non Time of Use)**

Monthly Service Charge	(per month)	\$133.86
Distribution Volumetric Rate	(per kW)	\$1.3815

#### **GENERAL SERVICE > 50 KW (Time of Use)**

Monthly Service Charge	(per month)
Distribution Volumetric Rate	(per kW)

#### **INTERMEDIATE USE**

Monthly Service Charge	(per month)
Distribution Volumetric Rate	(per kW)

#### **LARGE USE**

Monthly Service Charge	(per month)
Distribution Volumetric Rate	(per kW)

**SENTINEL LIGHTS (Non Time of Use)**

Monthly Service Charge	(per month/per connection)	\$2.02
Distribution Volumetric Rate	(per kW)	\$1.0667

**SENTINEL LIGHTS (Time of Use)**

Monthly Service Charge	(per month)
Distribution Volumetric Rate	(per kW)

**STREET LIGHTING (Non Time of Use)**

Monthly Service Charge	(per month)
Distribution Volumetric Rate	(per kW)

**STREET LIGHTING (Time of Use)**

Monthly Service Charge	(per month)
Distribution Volumetric Rate	(per kW)

## SHEET 12 - Current Rates as of April 1, 2004

Name of Utility:	Chatham-Kent Hydro	2005.V1.1
License Number:	ED-2002-0563	RP-2005-0013
Name of Contact:	Jim Hogan	EB-2005-0017
E- Mail Address:	jimhogan@ckenergy.com	
Phone Number:	519-352-6300 (277)	
Date:	March 10, 2005	

In order to calculate bill impacts on Sheet 13, enter your current rates as approved in  
You may adjust the rate classes if your LDC has non-standard classes.

### RESIDENTIAL

Service Area - Blenheim	
Distribution kWh Rate	\$0.0035
Monthly Service Charge (Per Customer)	\$4.08
Service Area - Bothwell	
Distribution kWh Rate	\$0.0112
Monthly Service Charge (Per Customer)	\$14.56
Service Area - Chatham	
Distribution kWh Rate	\$0.0106
Monthly Service Charge (Per Customer)	\$12.93
Service Area - Dresden	
Distribution kWh Rate	\$0.0102
Monthly Service Charge (Per Customer)	\$12.98
Service Area - Erieau	
Distribution kWh Rate	\$0.0098
Monthly Service Charge (Per Customer)	\$10.20
Service Area - Merlin	
Distribution kWh Rate	\$0.0098
Monthly Service Charge (Per Customer)	\$14.25

## **SHEET 12 - Current Rates as of April 1, 2004**

### **Service Area - Ridgetown**

Distribution kWh Rate	\$0.0103
-----------------------	----------

Monthly Service Charge (Per Customer)	\$14.10
---------------------------------------	---------

### **Service Area - Thamesville**

Distribution kWh Rate	\$0.0087
-----------------------	----------

Monthly Service Charge (Per Customer)	\$7.55
---------------------------------------	--------

### **Service Area - Tilbury**

Distribution kWh Rate	\$0.0080
-----------------------	----------

Monthly Service Charge (Per Customer)	\$11.32
---------------------------------------	---------

### **Service Area - Wallaceburg**

Distribution kWh Rate	\$0.0121
-----------------------	----------

Monthly Service Charge (Per Customer)	\$14.93
---------------------------------------	---------

### **Service Area - Wheatley**

Distribution kWh Rate	\$0.0081
-----------------------	----------

Monthly Service Charge (Per Customer)	\$10.74
---------------------------------------	---------

## **RESIDENTIAL (TIME OF USE)**

Distribution kWh Rate	
-----------------------	--

Monthly Service Charge (Per Customer)	
---------------------------------------	--

## **SHEET 12 - Current Rates as of April 1, 2004**

### **GENERAL SERVICE < 50 KW**

Distribution kWh Rate	\$0.0064
Monthly Service Charge (Per Customer)	\$35.02

### **GENERAL SERVICE > 50 KW (NON TIME OF USE)**

Distribution KW Rate	\$1.0900
Monthly Service Charge (Per Customer)	\$152.96

### **GENERAL SERVICE > 50 KW (TIME OF USE)**

<b>Service Area - Blenheim</b>	
Distribution KW Rate	\$1.0700
Monthly Service Charge (Per Customer)	\$2,346.99
<b>Service Area - Chatham</b>	
Distribution KW Rate	\$1.5400
Monthly Service Charge (Per Customer)	\$4,588.58

### **INTERMEDIATE USE**

Distribution KW Rate	
Monthly Service Charge (Per Customer)	

### **LARGE USE**

<b>Service Area - Chatham</b>	
Distribution KW Rate	\$1.8800
Monthly Service Charge (Per Customer)	\$11,298.32
<b>Service Area - Wallaceburg</b>	
Monthly Service Charge (Per Customer)	\$13,421.94



## SHEET 12 - Current Rates as of April 1, 2004

---

### **SENTINEL LIGHTS (NON TIME OF USE)**

#### Service Area - Blenheim

Distribution KW Rate	\$0.4300
----------------------	----------

Monthly Service Charge (Per Connection)	\$0.79
---	--------

#### Service Area - Bothwell

Distribution KW Rate	\$0.9900
----------------------	----------

Monthly Service Charge (Per Connection)	\$3.26
---	--------

#### Service Area - Chatham

Distribution KW Rate	\$0.6100
----------------------	----------

Monthly Service Charge (Per Connection)	\$4.90
---	--------

#### Service Area - Dresden

Distribution KW Rate	\$0.6100
----------------------	----------

Monthly Service Charge (Per Connection)	\$4.65
---	--------

#### Service Area - Erieau

Distribution KW Rate	
----------------------	--

Monthly Service Charge (Per Connection)	
---	--

#### Service Area - Merlin

Distribution KW Rate	\$0.1700
----------------------	----------

Monthly Service Charge (Per Connection)	\$0.44
---	--------

## SHEET 12 - Current Rates as of April 1, 2004

---

### Service Area - Ridgetown

Distribution KW Rate	\$0.4300
----------------------	----------

Monthly Service Charge (Per Connection)	\$2.73
---	--------

### Service Area - Thamesville

Distribution KW Rate	\$1.2300
----------------------	----------

Monthly Service Charge (Per Connection)	\$2.75
---	--------

### Service Area - Tilbury

Distribution KW Rate	\$0.6100
----------------------	----------

Monthly Service Charge (Per Connection)	\$4.04
---	--------

### Service Area - Wheatley

Distribution KW Rate	\$0.4300
----------------------	----------

Monthly Service Charge (Per Connection)	\$0.30
---	--------

### Service Area - Wallaceburg

Distribution KW Rate	\$0.4500
----------------------	----------

Monthly Service Charge (Per Connection)	\$4.66
---	--------

## SHEET 12 - Current Rates as of April 1, 2004

---

OR

### **SENTINEL LIGHTS (TIME OF USE)**

Distribution KW Rate	
----------------------	--

Monthly Service Charge (Per Connection)	
---	--

### **STREET LIGHTING (NON TIME OF USE)**

Distribution KW Rate	\$2.5600
----------------------	----------

Monthly Service Charge (Per Connection)	\$5,227.07
---	------------

OR

### **STREET LIGHTING (TIME OF USE)**

Distribution KW Rate	
----------------------	--

Monthly Service Charge (Per Connection)	
---	--

## Sheet 13 - Estimated Bill Impact Analysis for 2005 Rate Schedule

Name of Utility:	Chatham-Kent Hydro	2005.V1.0
License Number:	ED-2002-0563	RP-2005-0013
Name of Contact:	Jim Hogan	EB-2005-0017
E- Mail Address:	jimhogan@ckenergy.com	
Phone Number:	519-352-6300 (277)	
Date:	March 10, 2005	

### Monthly Consumption

#### RESIDENTIAL CLASS

For the purpose of this estimate, **Other Charges** include Retail Transmission Rate of \$0.0107, Wholesale Market Service Rate of \$0.0062 and Debt Reduction Charge of \$0.007 for a total of \$0.0239/kWh. These charges may differ slightly for your utility. In addition, consumption has not been adjusted for line losses.

##### Service Area Blenheim

CURRENT 2004 BILL					FUTURE 2005 BILL					
ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
	100									
	Monthly Service Charge	N/A	N/A	\$ 4.08	Monthly Service Charge	N/A	N/A	\$ 3.68		
	Distribution (kWh)	100	\$ 0.0035	\$ 0.35	Distribution (kWh)	100	\$ 0.0047	\$ 0.47		
	Sub-Total		\$ 4.43		Sub Total		\$ 4.15	\$ (0.28)	-6.24%	
	Other Charges (kWh)	100	\$ 0.0239	\$ 2.39	Other Charges (kWh)	100	\$ 0.0239	\$ 2.39		
	Cost of Power (kWh)	100	\$ 0.0470	\$ 4.70	Cost of Power (kWh)	100	\$ 0.0470	\$ 4.70		
	Current 2004 Bill			\$ 11.52	Adjusted 2005 Bill			\$ 11.24	\$ (0.28)	-2.40%

ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
250										
	Monthly Service Charge	N/A	N/A	\$ 4.08		Monthly Service Charge	N/A	\$ 3.68		
	Distribution (kWh)	250	\$ 0.0035	\$ 0.88		Distribution (kWh)	250	\$ 0.0047	\$ 1.18	
			Sub-Total	\$ 4.96			Sub Total	\$ 4.86	\$ (0.09)	-1.91%
	Other Charges (kWh)	250	\$ 0.0239	\$ 5.98		Other Charges (kWh)	250	\$ 0.0239	\$ 5.98	
	Cost of Power (kWh)	250	\$ 0.0470	\$ 11.75		Cost of Power (kWh)	250	\$ 0.0470	\$ 11.75	
	Current 2004 Bill			\$ 22.68		Adjusted 2005 Bill		\$ 22.59	\$ (0.09)	-0.42%

ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
500										
	Monthly Service Charge	N/A	N/A	\$ 4.08		Monthly Service Charge	N/A	\$ 3.68		
	Distribution (kWh)	500	\$ 0.0035	\$ 1.75		Distribution (kWh)	500	\$ 0.0047	\$ 2.36	
			Sub-Total	\$ 5.83			Sub Total	\$ 6.04	\$ 0.21	3.57%
	Other Charges (kWh)	500	\$ 0.0239	\$ 11.95		Other Charges (kWh)	500	\$ 0.0239	\$ 11.95	
	Cost of Power (kWh)	500	\$ 0.0470	\$ 23.50		Cost of Power (kWh)	500	\$ 0.0470	\$ 23.50	
	Current 2004 Bill			\$ 41.28		Adjusted 2005 Bill		\$ 41.49	\$ 0.21	0.50%

# Sheet 13 - Estimated Bill Impact Analysis for 2005 Rate Schedule

## Service Area Blenheim

ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
750										
	Monthly Service Charge	N/A	N/A	\$ 4.08		Monthly Service Charge	N/A	\$ 3.68		
	Distribution (kWh)	750	\$0.0035	\$ 2.63		Distribution (kWh)	750	\$ 3.53		
			Sub-Total	\$ 6.71				Sub Total	\$ 7.22	\$ 0.51 7.62%
	Other Charges (kWh)	750	0.0239	\$ 17.93		Other Charges (kWh)	750	\$ 17.93		
	Cost of Power (kWh)	750	0.0470	\$ 35.25		Cost of Power (kWh)	750	\$ 35.25		
			Current 2004 Bill	\$ 59.88				Adjusted 2005 Bill	\$ 60.39	\$ 0.51 0.85%

ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
1,000										
	Monthly Service Charge	N/A	N/A	\$ 4.08		Monthly Service Charge	N/A	\$ 3.68		
	Distribution (kWh)	1000	\$0.0035	\$ 3.50		Distribution (kWh)	1000	\$ 4.71		
			Sub-Total	\$ 7.58				Sub Total	\$ 8.39	\$ 0.81 10.74%
	Other Charges (kWh)	1000	0.0239	\$ 23.90		Other Charges (kWh)	1000	\$ 23.90		
	Cost of Power (kWh)	750	0.0470	\$ 35.25		Cost of Power (kWh)	750	\$ 35.25		
	Cost of Power (kWh)	250	0.0550	\$ 13.75		Cost of Power (kWh)	250	\$ 13.75		
			Current 2004 Bill	\$ 80.48				Adjusted 2005 Bill	\$ 81.29	\$ 0.81 1.01%

ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
1,500										
	Monthly Service Charge	N/A	N/A	\$ 4.08		Monthly Service Charge	N/A	\$ 3.68		
	Distribution (kWh)	1500	\$0.0035	\$ 5.25		Distribution (kWh)	1500	\$ 7.07		
			Sub-Total	\$ 9.33				Sub Total	\$ 10.75	\$ 1.42 15.21%
	Other Charges (kWh)	1500	0.0239	\$ 35.85		Other Charges (kWh)	1500	\$ 35.85		
	Cost of Power (kWh)	750	0.0470	\$ 35.25		Cost of Power (kWh)	750	\$ 35.25		
	Cost of Power (kWh)	750	0.0550	\$ 41.25		Cost of Power (kWh)	750	\$ 41.25		
			Current 2004 Bill	\$ 121.68				Adjusted 2005 Bill	\$ 123.10	\$ 1.42 1.17%

ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
2,000										
	Monthly Service Charge	N/A	N/A	\$ 4.08		Monthly Service Charge	N/A	\$ 3.68		
	Distribution (kWh)	2000	\$0.0035	\$ 7.00		Distribution (kWh)	2000	\$ 9.42		
			Sub-Total	\$ 11.08				Sub Total	\$ 13.10	\$ 2.02 18.28%
	Other Charges (kWh)	2000	0.0239	\$ 47.80		Other Charges (kWh)	2000	\$ 47.80		
	Cost of Power (kWh)	750	0.0470	\$ 35.25		Cost of Power (kWh)	750	\$ 35.25		
	Cost of Power (kWh)	1,250	0.0550	\$ 68.75		Cost of Power (kWh)	1,250	\$ 68.75		
			Current 2004 Bill	\$ 162.88				Adjusted 2005 Bill	\$ 164.90	\$ 2.02 1.24%

# Sheet 13 - Estimated Bill Impact Analysis for 2005 Rate Schedule

Service Area Bothwell

CURRENT 2004 BILL					FUTURE 2005 BILL					
ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
	100									
	Monthly Service Charge	N/A	N/A	\$ 14.56	Monthly Service Charge	N/A	N/A	\$ 13.87		
	Distribution (kWh)	100	\$ 0.0112	\$ 1.12	Distribution (kWh)	100	\$ 0.0158	\$ 1.58		
			Sub-Total	\$ 15.68			Sub Total	\$ 15.44	\$ (0.24)	-1.50%
	Other Charges (kWh)	100	\$ 0.0239	\$ 2.39	Other Charges (kWh)	100	\$ 0.0239	\$ 2.39		
	Cost of Power (kWh)	100	\$ 0.0470	\$ 4.70	Cost of Power (kWh)	100	\$ 0.0470	\$ 4.70		
	Current 2004 Bill			\$ 22.77	Adjusted 2005 Bill			\$ 22.53	\$ (0.24)	-1.03%

ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)		
250												
	Monthly Service Charge	N/A	N/A	\$ 14.56	Monthly Service Charge	N/A	N/A	\$ 13.87				
	Distribution (kWh)	250	\$0.0112	\$ 2.80	Distribution (kWh)	250	\$ 0.0158	\$ 3.94				
			Sub-Total	\$ 17.36			Sub Total	\$ 17.81	\$ 0.45	2.58%		
	Other Charges (kWh)	250	\$ 0.0239	\$ 5.98	Other Charges (kWh)	250	\$ 0.0239	\$ 5.98				
	Cost of Power (kWh)	250	\$ 0.0470	\$ 11.75	Cost of Power (kWh)	250	\$ 0.0470	\$ 11.75				
	Current 2004 Bill				\$ 35.09	Adjusted 2005 Bill				\$ 35.53	\$ 0.45	1.28%

ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
500										
	Monthly Service Charge	N/A	N/A	\$ 14.56	Monthly Service Charge	N/A	N/A	\$ 13.87		
	Distribution (kWh)	500	\$0.0112	\$ 5.60	Distribution (kWh)	500	\$ 0.0158	\$ 7.88		
			Sub-Total	\$ 20.16			Sub Total	\$ 21.75	\$ 1.59	7.87%
	Other Charges (kWh)	500	\$ 0.0239	\$ 11.95	Other Charges (kWh)	500	\$ 0.0239	\$ 11.95		
	Cost of Power (kWh)	500	\$ 0.0470	\$ 23.50	Cost of Power (kWh)	500	\$ 0.0470	\$ 23.50		
	Current 2004 Bill			\$ 55.61	Adjusted 2005 Bill			\$ 57.20	\$ 1.59	2.85%

# Sheet 13 - Estimated Bill Impact Analysis for 2005 Rate Schedule

Service Area Bothwell													
ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)			kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)		
750													
	Monthly Service Charge	N/A	N/A	\$ 14.56	Monthly Service Charge	N/A	N/A	\$ 13.87					
	Distribution (kWh)	750	\$0.0112	\$ 8.40	Distribution (kWh)	750	0.0158	\$ 11.82					
			Sub-Total	\$ 22.96			Sub Total	\$ 25.69				\$ 2.73	11.88%
	Other Charges (kWh)	750	0.0239	\$ 17.93	Other Charges (kWh)	750	0.0239	\$ 17.93					
	Cost of Power (kWh)	750	0.0470	\$ 35.25	Cost of Power (kWh)	750	0.0470	\$ 35.25					
	Current 2004 Bill				\$ 76.14	Adjusted 2005 Bill				\$ 78.86	\$ 2.73	3.58%	

ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
1,000										
	Monthly Service Charge	N/A	N/A	\$ 14.56	Monthly Service Charge	N/A	N/A	\$ 13.87	\$ 3.87	15.01%
	Distribution (kWh)	1000	\$0.0112	\$ 11.20	Distribution (kWh)	1000	0.0158	\$ 15.76		
				Sub-Total				Sub Total		
	Other Charges (kWh)	1000	0.0239	\$ 23.90	Other Charges (kWh)	1000	0.0239	\$ 23.90		
	Cost of Power (kWh)	750	0.0470	\$ 35.25	Cost of Power (kWh)	750	0.0470	\$ 35.25		
	Cost of Power (kWh)	250	0.0550	\$ 13.75	Cost of Power (kWh)	250	0.0550	\$ 13.75		
	Current 2004 Bill			\$ 98.66	Adjusted 2005 Bill			\$ 102.53		

ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
1,500										
	Monthly Service Charge	N/A	N/A	\$ 14.56	Monthly Service Charge	N/A	N/A	\$ 13.87	\$ 6.14	19.59%
	Distribution (kWh)	1500	\$0.0112	\$ 16.80	Distribution (kWh)	1500	0.0158	\$ 23.63		
				Sub-Total				Sub Total		
	Other Charges (kWh)	1500	0.0239	\$ 35.85	Other Charges (kWh)	1500	0.0239	\$ 35.85		
	Cost of Power (kWh)	750	0.0470	\$ 35.25	Cost of Power (kWh)	750	0.0470	\$ 35.25		
	Cost of Power (kWh)	750	0.0550	\$ 41.25	Cost of Power (kWh)	750	0.0550	\$ 41.25		
	Current 2004 Bill			\$ 143.71	Adjusted 2005 Bill			\$ 149.85		

ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
2,000										
	Monthly Service Charge	N/A	N/A	\$ 14.56	Monthly Service Charge	N/A	N/A	\$ 13.87	\$ 8.42	22.79%
	Distribution (kWh)	2000	\$0.0112	\$ 22.40	Distribution (kWh)	2000	0.0158	\$ 31.51		
				Sub-Total				Sub Total		
	Other Charges (kWh)	2000	0.0239	\$ 47.80	Other Charges (kWh)	2000	0.0239	\$ 47.80		
	Cost of Power (kWh)	750	0.0470	\$ 35.25	Cost of Power (kWh)	750	0.0470	\$ 35.25		
	Cost of Power (kWh)	1,250	0.0550	\$ 68.75	Cost of Power (kWh)	1,250	0.0550	\$ 68.75		
	Current 2004 Bill			\$ 188.76	Adjusted 2005 Bill			\$ 197.18		

# Sheet 13 - Estimated Bill Impact Analysis for 2005 Rate Schedule

## Service Area Chatham

		CURRENT 2004 BILL				FUTURE 2005 BILL										
ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)			kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)					
100		Monthly Service Charge	N/A	N/A	\$	12.93	Monthly Service Charge	N/A	N/A	\$	12.33					
		Distribution (kWh)	100	\$	0.0106	\$	1.06	Distribution (kWh)	100	\$	0.0149	\$	1.49			
				Sub-Total	\$	13.99			Sub Total	\$	13.81	\$	(0.18)	-1.25%		
		Other Charges (kWh)	100	\$	0.0239	\$	2.39	Other Charges (kWh)	100	\$	0.0239	\$	2.39			
		Cost of Power (kWh)	100	\$	0.0470	\$	4.70	Cost of Power (kWh)	100	\$	0.0470	\$	4.70			
		Current 2004 Bill				\$	21.08	Adjusted 2005 Bill				\$	20.90	\$	(0.18)	-0.83%

ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
250										
	Monthly Service Charge	N/A	N/A	\$ 12.93		Monthly Service Charge	N/A	\$ 12.33		
	Distribution (kWh)	250	\$ 0.0106	\$ 2.65		Distribution (kWh)	250	\$ 0.0149	\$ 3.71	
			Sub-Total	\$ 15.58			Sub Total	\$ 16.04	\$ 0.46	2.97%
	Other Charges (kWh)	250	\$ 0.0239	\$ 5.98		Other Charges (kWh)	250	\$ 0.0239	\$ 5.98	
	Cost of Power (kWh)	250	\$ 0.0470	\$ 11.75		Cost of Power (kWh)	250	\$ 0.0470	\$ 11.75	
	Current 2004 Bill			\$ 33.31		Adjusted 2005 Bill		\$ 33.77	\$ 0.46	1.39%

ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
500										
	Monthly Service Charge	N/A	N/A	\$ 12.93		Monthly Service Charge	N/A	\$ 12.33		
	Distribution (kWh)	500	\$ 0.0106	\$ 5.30		Distribution (kWh)	500	\$ 0.0149	\$ 7.43	
			Sub-Total	\$ 18.23			Sub Total	\$ 19.76	\$ 1.53	8.38%
	Other Charges (kWh)	500	\$ 0.0239	\$ 11.95		Other Charges (kWh)	500	\$ 0.0239	\$ 11.95	
	Cost of Power (kWh)	500	\$ 0.0470	\$ 23.50		Cost of Power (kWh)	500	\$ 0.0470	\$ 23.50	
	Current 2004 Bill			\$ 53.68		Adjusted 2005 Bill		\$ 55.21	\$ 1.53	2.85%



# Sheet 13 - Estimated Bill Impact Analysis for 2005 Rate Schedule

Service Area Chatham													
ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)			kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)		
750													
	Monthly Service Charge	N/A	N/A	\$ 12.93	Monthly Service Charge	N/A	N/A	\$ 12.33					
	Distribution (kWh)	750	\$0.0106	\$ 7.95	Distribution (kWh)	750	0.0149	\$ 11.14					
			Sub-Total	\$ 20.88			Sub Total	\$ 23.47				\$ 2.59	12.41%
	Other Charges (kWh)	750	0.0239	\$ 17.93	Other Charges (kWh)	750	0.0239	\$ 17.93					
	Cost of Power (kWh)	750	0.0470	\$ 35.25	Cost of Power (kWh)	750	0.0470	\$ 35.25					
	Current 2004 Bill				\$ 74.06	Adjusted 2005 Bill				\$ 76.65	\$ 2.59	3.50%	

ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
1,000										
	Monthly Service Charge	N/A	N/A	\$ 12.93	Monthly Service Charge	N/A	N/A	\$ 12.33		
	Distribution (kWh)	1000	\$0.0106	\$ 10.60	Distribution (kWh)	1000	0.0149	\$ 14.86		
			Sub-Total	\$ 23.53			Sub Total	\$ 27.19	\$ 3.66	15.53%
	Other Charges (kWh)	1000	0.0239	\$ 23.90	Other Charges (kWh)	1000	0.0239	\$ 23.90		
	Cost of Power (kWh)	750	0.0470	\$ 35.25	Cost of Power (kWh)	750	0.0470	\$ 35.25		
	Cost of Power (kWh)	250	0.0550	\$ 13.75	Cost of Power (kWh)	250	0.0550	\$ 13.75		
	Current 2004 Bill			\$ 96.43	Adjusted 2005 Bill			\$ 100.09	\$ 3.66	3.79%

ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
1,500										
	Monthly Service Charge	N/A	N/A	\$ 12.93	Monthly Service Charge	N/A	N/A	\$ 12.33		
	Distribution (kWh)	1500	\$0.0106	\$ 15.90	Distribution (kWh)	1500	0.0149	\$ 22.28		
			Sub-Total	\$ 28.83			Sub Total	\$ 34.61	\$ 5.78	20.06%
	Other Charges (kWh)	1500	0.0239	\$ 35.85	Other Charges (kWh)	1500	0.0239	\$ 35.85		
	Cost of Power (kWh)	750	0.0470	\$ 35.25	Cost of Power (kWh)	750	0.0470	\$ 35.25		
	Cost of Power (kWh)	750	0.0550	\$ 41.25	Cost of Power (kWh)	750	0.0550	\$ 41.25		
	Current 2004 Bill			\$ 141.18	Adjusted 2005 Bill			\$ 146.96	\$ 5.78	4.10%

ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
2,000										
	Monthly Service Charge	N/A	N/A	\$ 12.93	Monthly Service Charge	N/A	N/A	\$ 12.33		
	Distribution (kWh)	2000	\$0.0106	\$ 21.20	Distribution (kWh)	2000	0.0149	\$ 29.71		
			Sub-Total	\$ 34.13			Sub Total	\$ 42.04	\$ 7.91	23.18%
	Other Charges (kWh)	2000	0.0239	\$ 47.80	Other Charges (kWh)	2000	0.0239	\$ 47.80		
	Cost of Power (kWh)	750	0.0470	\$ 35.25	Cost of Power (kWh)	750	0.0470	\$ 35.25		
	Cost of Power (kWh)	1,250	0.0550	\$ 68.75	Cost of Power (kWh)	1,250	0.0550	\$ 68.75		
	Current 2004 Bill			\$ 185.93	Adjusted 2005 Bill			\$ 193.84	\$ 7.91	4.26%

# Sheet 13 - Estimated Bill Impact Analysis for 2005 Rate Schedule

Service Area Dresden

		CURRENT 2004 BILL						FUTURE 2005 BILL						
ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)			kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)			
100														
		Monthly Service Charge	N/A	N/A	\$	12.98	Monthly Service Charge	N/A	N/A	\$	12.33			
		Distribution (kWh)	100	\$	0.0102	\$	1.02	Distribution (kWh)	100	\$	0.0141		\$	1.41
				Sub-Total	\$	14.00			Sub Total	\$	13.74	\$	(0.26)	-1.84%
		Other Charges (kWh)	100	\$	0.0239	\$	2.39	Other Charges (kWh)	100	\$	0.0239	\$	2.39	
		Cost of Power (kWh)	100	\$	0.0470	\$	4.70	Cost of Power (kWh)	100	\$	0.0470	\$	4.70	
		Current 2004 Bill				\$	21.09	Adjusted 2005 Bill				\$	20.83	\$

ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
250										
	Monthly Service Charge	N/A	N/A	\$ 12.98	Monthly Service Charge	N/A	N/A	\$ 12.33		
	Distribution (kWh)	250	\$ 0.0102	\$ 2.55	Distribution (kWh)	250	\$ 0.0141	\$ 3.53		
			Sub-Total	\$ 15.53			Sub Total	\$ 15.86	\$ 0.33	2.13%
	Other Charges (kWh)	250	\$ 0.0239	\$ 5.98	Other Charges (kWh)	250	\$ 0.0239	\$ 5.98		
	Cost of Power (kWh)	250	\$ 0.0470	\$ 11.75	Cost of Power (kWh)	250	\$ 0.0470	\$ 11.75		
	Current 2004 Bill			\$ 33.26	Adjusted 2005 Bill			\$ 33.59	\$ 0.33	1.00%

ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
500										
	Monthly Service Charge	N/A	N/A	\$ 12.98	Monthly Service Charge	N/A	N/A	\$ 12.33		
	Distribution (kWh)	500	\$ 0.0102	\$ 5.10	Distribution (kWh)	500	\$ 0.0141	\$ 7.06		
			Sub-Total	\$ 18.08			Sub Total	\$ 19.39	\$ 1.31	7.26%
	Other Charges (kWh)	500	\$ 0.0239	\$ 11.95	Other Charges (kWh)	500	\$ 0.0239	\$ 11.95		
	Cost of Power (kWh)	500	\$ 0.0470	\$ 23.50	Cost of Power (kWh)	500	\$ 0.0470	\$ 23.50		
	Current 2004 Bill			\$ 53.53	Adjusted 2005 Bill			\$ 54.84	\$ 1.31	2.45%

# Sheet 13 - Estimated Bill Impact Analysis for 2005 Rate Schedule

Service Area Dresden											
ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)			kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
750											
	Monthly Service Charge	N/A	N/A	\$ 12.98	Monthly Service Charge		N/A	N/A	\$ 12.33		
	Distribution (kWh)	750	\$0.0102	\$ 7.65	Distribution (kWh)		750	0.0141	\$ 10.59		
			Sub-Total	\$ 20.63			Sub Total	\$ 22.92			
	Other Charges (kWh)	750	0.0239	\$ 17.93	Other Charges (kWh)		750	0.0239	\$ 17.93		
	Cost of Power (kWh)	750	0.0470	\$ 35.25	Cost of Power (kWh)		750	0.0470	\$ 35.25		
	Current 2004 Bill				\$ 73.81	Adjusted 2005 Bill				\$ 76.10	\$ 2.29

ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)		
1,000												
	Monthly Service Charge	N/A	N/A	\$ 12.98	Monthly Service Charge	N/A	N/A	\$ 12.33	\$ 3.28	14.13%		
	Distribution (kWh)	1000	\$0.0102	\$ 10.20	Distribution (kWh)	1000	0.0141	\$ 14.13				
			Sub-Total	\$ 23.18			Sub Total	\$ 26.46				
	Other Charges (kWh)	1000	0.0239	\$ 23.90	Other Charges (kWh)	1000	0.0239	\$ 23.90				
	Cost of Power (kWh)	750	0.0470	\$ 35.25	Cost of Power (kWh)	750	0.0470	\$ 35.25				
	Cost of Power (kWh)	250	0.0550	\$ 13.75	Cost of Power (kWh)	250	0.0550	\$ 13.75				
	Current 2004 Bill				\$ 96.08	Adjusted 2005 Bill					\$ 99.36	
											\$ 3.28	3.41%

ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)		
1,500												
	Monthly Service Charge	N/A	N/A	\$ 12.98	Monthly Service Charge	N/A	N/A	\$ 12.33	\$ 5.24	18.52%		
	Distribution (kWh)	1500	\$0.0102	\$ 15.30	Distribution (kWh)	1500	0.0141	\$ 21.19				
	Sub-Total			\$ 28.28	Sub Total			\$ 33.52				
	Other Charges (kWh)	1500	0.0239	\$ 35.85	Other Charges (kWh)	1500	0.0239	\$ 35.85				
	Cost of Power (kWh)	750	0.0470	\$ 35.25	Cost of Power (kWh)	750	0.0470	\$ 35.25				
	Cost of Power (kWh)	750	0.0550	\$ 41.25	Cost of Power (kWh)	750	0.0550	\$ 41.25				
	Current 2004 Bill				\$ 140.63	Adjusted 2005 Bill					\$ 145.87	

ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)	
2,000											
	Monthly Service Charge	N/A	N/A	\$ 12.98	Monthly Service Charge	N/A	N/A	\$ 12.33			
	Distribution (kWh)	2000	\$0.0102	\$ 20.40	Distribution (kWh)	2000	0.0141	\$ 28.25			
			Sub-Total	\$ 33.38			Sub Total	\$ 40.58	\$ 7.20	21.57%	
	Other Charges (kWh)	2000	0.0239	\$ 47.80	Other Charges (kWh)	2000	0.0239	\$ 47.80			
	Cost of Power (kWh)	750	0.0470	\$ 35.25	Cost of Power (kWh)	750	0.0470	\$ 35.25			
	Cost of Power (kWh)	1,250	0.0550	\$ 68.75	Cost of Power (kWh)	1,250	0.0550	\$ 68.75			
	Current 2004 Bill				\$ 185.18	Adjusted 2005 Bill				\$ 192.38	\$ 7.20

# Sheet 13 - Estimated Bill Impact Analysis for 2005 Rate Schedule

Service Area Erieau

		CURRENT 2004 BILL				FUTURE 2005 BILL									
ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)			kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)				
100															
		Monthly Service Charge	N/A	N/A	\$	10.20	Monthly Service Charge	N/A	N/A	\$	9.74				
		Distribution (kWh)	100	\$	0.0098	\$	0.98	Distribution (kWh)	100	\$	0.0122		\$	1.22	
				Sub-Total	\$	11.18			Sub Total	\$	10.96	\$	(0.22)	-1.94%	
		Other Charges (kWh)	100	\$	0.0239	\$	2.39	Other Charges (kWh)	100	\$	0.0239	\$	2.39		
		Cost of Power (kWh)	100	\$	0.0470	\$	4.70	Cost of Power (kWh)	100	\$	0.0470	\$	4.70		
				Current 2004 Bill				\$	18.27	Adjusted 2005 Bill			\$	18.05	\$

ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
250										
	Monthly Service Charge	N/A	N/A	\$ 10.20	Monthly Service Charge	N/A	N/A	\$ 9.74		
	Distribution (kWh)	250	\$ 0.0098	\$ 2.45	Distribution (kWh)	250	\$ 0.0122	\$ 3.05		
			Sub-Total	\$ 12.65			Sub Total	\$ 12.79	\$ 0.14	1.13%
	Other Charges (kWh)	250	\$ 0.0239	\$ 5.98	Other Charges (kWh)	250	\$ 0.0239	\$ 5.98		
	Cost of Power (kWh)	250	\$ 0.0470	\$ 11.75	Cost of Power (kWh)	250	\$ 0.0470	\$ 11.75		
	Current 2004 Bill			\$ 30.38	Adjusted 2005 Bill			\$ 30.52	\$ 0.14	0.47%

ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
500										
	Monthly Service Charge	N/A	N/A	\$ 10.20	Monthly Service Charge	N/A	N/A	\$ 9.74		
	Distribution (kWh)	500	\$ 0.0098	\$ 4.90	Distribution (kWh)	500	\$ 0.0122	\$ 6.10		
			Sub-Total	\$ 15.10			Sub Total	\$ 15.84	\$ 0.74	4.93%
	Other Charges (kWh)	500	\$ 0.0239	\$ 11.95	Other Charges (kWh)	500	\$ 0.0239	\$ 11.95		
	Cost of Power (kWh)	500	\$ 0.0470	\$ 23.50	Cost of Power (kWh)	500	\$ 0.0470	\$ 23.50		
	Current 2004 Bill			\$ 50.55	Adjusted 2005 Bill			\$ 51.29	\$ 0.74	1.47%

# Sheet 13 - Estimated Bill Impact Analysis for 2005 Rate Schedule

Service Area Erieau												
ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)			kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)	
750												
	Monthly Service Charge	N/A	N/A	\$ 10.20	Monthly Service Charge		N/A	N/A	\$ 9.74			
	Distribution (kWh)	750	\$0.0098	\$ 7.35	Distribution (kWh)		750	0.0122	\$ 9.15			
			Sub-Total	\$ 17.55			Sub Total	\$ 18.89	\$ 1.34	7.66%		
	Other Charges (kWh)	750	0.0239	\$ 17.93	Other Charges (kWh)		750	0.0239	\$ 17.93			
	Cost of Power (kWh)	750	0.0470	\$ 35.25	Cost of Power (kWh)		750	0.0470	\$ 35.25			
	Current 2004 Bill				\$ 70.73	Adjusted 2005 Bill				\$ 72.07	\$ 1.34	1.90%

ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
1,000										
	Monthly Service Charge	N/A	N/A	\$ 10.20		Monthly Service Charge	N/A	\$ 9.74		
	Distribution (kWh)	1000	\$0.0098	\$ 9.80		Distribution (kWh)	1000	0.0122	\$ 12.20	
			Sub-Total	\$ 20.00			Sub Total	\$ 21.95	\$ 1.95	9.73%
	Other Charges (kWh)	1000	0.0239	\$ 23.90		Other Charges (kWh)	1000	0.0239	\$ 23.90	
	Cost of Power (kWh)	750	0.0470	\$ 35.25		Cost of Power (kWh)	750	0.0470	\$ 35.25	
	Cost of Power (kWh)	250	0.0550	\$ 13.75		Cost of Power (kWh)	250	0.0550	\$ 13.75	
	Current 2004 Bill			\$ 92.90		Adjusted 2005 Bill		\$ 94.85	\$ 1.95	2.09%

ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
1,500										
	Monthly Service Charge	N/A	N/A	\$ 10.20		Monthly Service Charge	N/A	\$ 9.74		
	Distribution (kWh)	1500	\$0.0098	\$ 14.70		Distribution (kWh)	1500	0.0122	\$ 18.30	
			Sub-Total	\$ 24.90			Sub Total	\$ 28.05	\$ 3.15	12.64%
	Other Charges (kWh)	1500	0.0239	\$ 35.85		Other Charges (kWh)	1500	0.0239	\$ 35.85	
	Cost of Power (kWh)	750	0.0470	\$ 35.25		Cost of Power (kWh)	750	0.0470	\$ 35.25	
	Cost of Power (kWh)	750	0.0550	\$ 41.25		Cost of Power (kWh)	750	0.0550	\$ 41.25	
	Current 2004 Bill			\$ 137.25		Adjusted 2005 Bill		\$ 140.40	\$ 3.15	2.29%

ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
2,000										
	Monthly Service Charge	N/A	N/A	\$ 10.20		Monthly Service Charge	N/A	\$ 9.74		
	Distribution (kWh)	2000	\$0.0098	\$ 19.60		Distribution (kWh)	2000	0.0122	\$ 24.40	
			Sub-Total	\$ 29.80			Sub Total	\$ 34.15	\$ 4.35	14.59%
	Other Charges (kWh)	2000	0.0239	\$ 47.80		Other Charges (kWh)	2000	0.0239	\$ 47.80	
	Cost of Power (kWh)	750	0.0470	\$ 35.25		Cost of Power (kWh)	750	0.0470	\$ 35.25	
	Cost of Power (kWh)	1,250	0.0550	\$ 68.75		Cost of Power (kWh)	1,250	0.0550	\$ 68.75	
	Current 2004 Bill			\$ 181.60		Adjusted 2005 Bill		\$ 185.95	\$ 4.35	2.39%

# Sheet 13 - Estimated Bill Impact Analysis for 2005 Rate Schedule

Service Area Merlin

		CURRENT 2004 BILL						FUTURE 2005 BILL					
ENTER DESIRED CONSUMPTION LEVEL (kWh)			kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)		
		100											
		Monthly Service Charge	N/A	N/A	\$ 14.25	Monthly Service Charge	N/A	N/A	\$ 13.58				
		Distribution (kWh)	100	\$ 0.0098	\$ 0.98	Distribution (kWh)	100	\$ 0.0143	\$ 1.43				
				Sub-Total	\$ 15.23			Sub Total	\$ 15.01	\$ (0.22)	-1.43%		
		Other Charges (kWh)	100	\$ 0.0239	\$ 2.39	Other Charges (kWh)	100	\$ 0.0239	\$ 2.39				
		Cost of Power (kWh)	100	\$ 0.0470	\$ 4.70	Cost of Power (kWh)	100	\$ 0.0470	\$ 4.70				
		Current 2004 Bill				\$ 22.32	Adjusted 2005 Bill				\$ 22.10	\$ (0.22)	-0.98%

ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
250										
	Monthly Service Charge	N/A	N/A	\$ 14.25	Monthly Service Charge	N/A	N/A	\$ 13.58		
	Distribution (kWh)	250	\$ 0.0098	\$ 2.45	Distribution (kWh)	250	\$ 0.0143	\$ 3.58		
			Sub-Total	\$ 16.70			Sub Total	\$ 17.16	\$ 0.46	2.76%
	Other Charges (kWh)	250	\$ 0.0239	\$ 5.98	Other Charges (kWh)	250	\$ 0.0239	\$ 5.98		
	Cost of Power (kWh)	250	\$ 0.0470	\$ 11.75	Cost of Power (kWh)	250	\$ 0.0470	\$ 11.75		
	Current 2004 Bill			\$ 34.43	Adjusted 2005 Bill			\$ 34.89	\$ 0.46	1.34%

ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
500										
	Monthly Service Charge	N/A	N/A	\$ 14.25	Monthly Service Charge	N/A	N/A	\$ 13.58		
	Distribution (kWh)	500	\$ 0.0098	\$ 4.90	Distribution (kWh)	500	\$ 0.0143	\$ 7.16		
			Sub-Total	\$ 19.15			Sub Total	\$ 20.74	\$ 1.59	8.30%
	Other Charges (kWh)	500	\$ 0.0239	\$ 11.95	Other Charges (kWh)	500	\$ 0.0239	\$ 11.95		
	Cost of Power (kWh)	500	\$ 0.0470	\$ 23.50	Cost of Power (kWh)	500	\$ 0.0470	\$ 23.50		
	Current 2004 Bill			\$ 54.60	Adjusted 2005 Bill			\$ 56.19	\$ 1.59	2.91%

# Sheet 13 - Estimated Bill Impact Analysis for 2005 Rate Schedule

Service Area Merlin											
ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)			kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
750											
	Monthly Service Charge	N/A	N/A	\$ 14.25	Monthly Service Charge	N/A	N/A	\$ 13.58	\$ 2.72 12.59%		
	Distribution (kWh)	750	\$0.0098	\$ 7.35	Distribution (kWh)	750	0.0143	\$ 10.74			
			Sub-Total	\$ 21.60			Sub Total	\$ 24.32			
	Other Charges (kWh)	750	0.0239	\$ 17.93	Other Charges (kWh)	750	0.0239	\$ 17.93			
	Cost of Power (kWh)	750	0.0470	\$ 35.25	Cost of Power (kWh)	750	0.0470	\$ 35.25			
	Current 2004 Bill				\$ 74.78	Adjusted 2005 Bill					

ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
1,000										
	Monthly Service Charge	N/A	N/A	\$ 14.25	Monthly Service Charge	N/A	N/A	\$ 13.58	\$ 3.85	16.01%
	Distribution (kWh)	1000	\$0.0098	\$ 9.80	Distribution (kWh)	1000	0.0143	\$ 14.32		
	Sub-Total			\$ 24.05	Sub Total			\$ 27.90		
	Other Charges (kWh)	1000	0.0239	\$ 23.90	Other Charges (kWh)	1000	0.0239	\$ 23.90		
	Cost of Power (kWh)	750	0.0470	\$ 35.25	Cost of Power (kWh)	750	0.0470	\$ 35.25		
	Cost of Power (kWh)	250	0.0550	\$ 13.75	Cost of Power (kWh)	250	0.0550	\$ 13.75		
	Current 2004 Bill			\$ 96.95	Adjusted 2005 Bill			\$ 100.80		

ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
1,500										
	Monthly Service Charge	N/A	N/A	\$ 14.25	Monthly Service Charge	N/A	N/A	\$ 13.58	\$ 6.11	21.10%
	Distribution (kWh)	1500	\$0.0098	\$ 14.70	Distribution (kWh)	1500	0.0143	\$ 21.48		
	Sub-Total			\$ 28.95	Sub Total			\$ 35.06		
	Other Charges (kWh)	1500	0.0239	\$ 35.85	Other Charges (kWh)	1500	0.0239	\$ 35.85		
	Cost of Power (kWh)	750	0.0470	\$ 35.25	Cost of Power (kWh)	750	0.0470	\$ 35.25		
	Cost of Power (kWh)	750	0.0550	\$ 41.25	Cost of Power (kWh)	750	0.0550	\$ 41.25		
	Current 2004 Bill			\$ 141.30	Adjusted 2005 Bill			\$ 147.41		

ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
2,000										
	Monthly Service Charge	N/A	N/A	\$ 14.25	Monthly Service Charge	N/A	N/A	\$ 13.58	\$ 8.37	24.73%
	Distribution (kWh)	2000	\$0.0098	\$ 19.60	Distribution (kWh)	2000	0.0143	\$ 28.64		
	Sub-Total			\$ 33.85	Sub Total			\$ 42.22		
	Other Charges (kWh)	2000	0.0239	\$ 47.80	Other Charges (kWh)	2000	0.0239	\$ 47.80		
	Cost of Power (kWh)	750	0.0470	\$ 35.25	Cost of Power (kWh)	750	0.0470	\$ 35.25		
	Cost of Power (kWh)	1,250	0.0550	\$ 68.75	Cost of Power (kWh)	1,250	0.0550	\$ 68.75		
	Current 2004 Bill			\$ 185.65	Adjusted 2005 Bill			\$ 194.02		

# Sheet 13 - Estimated Bill Impact Analysis for 2005 Rate Schedule

Service Area Ridgetown

		CURRENT 2004 BILL				FUTURE 2005 BILL									
ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)			kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)				
100															
		Monthly Service Charge	N/A	N/A	\$	14.10	Monthly Service Charge	N/A	N/A	\$	13.49				
		Distribution (kWh)	100	\$	0.0103	\$	1.03	Distribution (kWh)	100	\$	0.0166		\$	1.66	
				Sub-Total	\$	15.13			Sub Total	\$	15.15		\$	0.02	0.13%
		Other Charges (kWh)	100	\$	0.0239	\$	2.39	Other Charges (kWh)	100	\$	0.0239		\$	2.39	
		Cost of Power (kWh)	100	\$	0.0470	\$	4.70	Cost of Power (kWh)	100	\$	0.0470		\$	4.70	
				Current 2004 Bill			\$	22.22	Adjusted 2005 Bill				\$	22.24	\$

ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
250										
	Monthly Service Charge	N/A	N/A	\$ 14.10	Monthly Service Charge	N/A	N/A	\$ 13.49		
	Distribution (kWh)	250	\$ 0.0103	\$ 2.58	Distribution (kWh)	250	\$ 0.0166	\$ 4.15		
			Sub-Total	\$ 16.68			Sub Total	\$ 17.64	\$ 0.96	5.78%
	Other Charges (kWh)	250	\$ 0.0239	\$ 5.98	Other Charges (kWh)	250	\$ 0.0239	\$ 5.98		
	Cost of Power (kWh)	250	\$ 0.0470	\$ 11.75	Cost of Power (kWh)	250	\$ 0.0470	\$ 11.75		
	Current 2004 Bill			\$ 34.40	Adjusted 2005 Bill			\$ 35.36	\$ 0.96	2.80%

ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
500										
	Monthly Service Charge	N/A	N/A	\$ 14.10	Monthly Service Charge	N/A	N/A	\$ 13.49		
	Distribution (kWh)	500	\$ 0.0103	\$ 5.15	Distribution (kWh)	500	\$ 0.0166	\$ 8.29		
			Sub-Total	\$ 19.25			Sub Total	\$ 21.79	\$ 2.54	13.17%
	Other Charges (kWh)	500	\$ 0.0239	\$ 11.95	Other Charges (kWh)	500	\$ 0.0239	\$ 11.95		
	Cost of Power (kWh)	500	\$ 0.0470	\$ 23.50	Cost of Power (kWh)	500	\$ 0.0470	\$ 23.50		
	Current 2004 Bill			\$ 54.70	Adjusted 2005 Bill			\$ 57.24	\$ 2.54	4.64%



# Sheet 13 - Estimated Bill Impact Analysis for 2005 Rate Schedule

Service Area Ridgetown											
ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)			kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
750											
	Monthly Service Charge	N/A	N/A	\$ 14.10	Monthly Service Charge	N/A	N/A	\$ 13.49	\$ 4.1118.82%		
	Distribution (kWh)	750	\$0.0103	\$ 7.73	Distribution (kWh)	750	0.0166	\$ 12.44			
			Sub-Total	\$ 21.83			Sub Total	\$ 25.93			
	Other Charges (kWh)	750	0.0239	\$ 17.93	Other Charges (kWh)	750	0.0239	\$ 17.93			
	Cost of Power (kWh)	750	0.0470	\$ 35.25	Cost of Power (kWh)	750	0.0470	\$ 35.25			
									5.48%		
	Current 2004 Bill				\$ 75.00	Adjusted 2005 Bill					

ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
1,000										
	Monthly Service Charge	N/A	N/A	\$ 14.10	Monthly Service Charge	N/A	N/A	\$ 13.49	\$ 5.68	23.28%
	Distribution (kWh)	1000	\$0.0103	\$ 10.30	Distribution (kWh)	1000	0.0166	\$ 16.59		
				Sub-Total				Sub Total		
	Other Charges (kWh)	1000	0.0239	\$ 23.90	Other Charges (kWh)	1000	0.0239	\$ 23.90		
	Cost of Power (kWh)	750	0.0470	\$ 35.25	Cost of Power (kWh)	750	0.0470	\$ 35.25		
	Cost of Power (kWh)	250	0.0550	\$ 13.75	Cost of Power (kWh)	250	0.0550	\$ 13.75		
	Current 2004 Bill			\$ 97.30	Adjusted 2005 Bill			\$ 102.98		

ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
1,500										
	Monthly Service Charge	N/A	N/A	\$ 14.10	Monthly Service Charge	N/A	N/A	\$ 13.49	\$ 8.82	29.86%
	Distribution (kWh)	1500	\$0.0103	\$ 15.45	Distribution (kWh)	1500	0.0166	\$ 24.88		
				Sub-Total				Sub Total		
	Other Charges (kWh)	1500	0.0239	\$ 35.85	Other Charges (kWh)	1500	0.0239	\$ 35.85		
	Cost of Power (kWh)	750	0.0470	\$ 35.25	Cost of Power (kWh)	750	0.0470	\$ 35.25		
	Cost of Power (kWh)	750	0.0550	\$ 41.25	Cost of Power (kWh)	750	0.0550	\$ 41.25		
	Current 2004 Bill			\$ 141.90	Adjusted 2005 Bill			\$ 150.72		

ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
2,000										
	Monthly Service Charge	N/A	N/A	\$ 14.10	Monthly Service Charge	N/A	N/A	\$ 13.49	\$ 11.97	34.49%
	Distribution (kWh)	2000	\$0.0103	\$ 20.60	Distribution (kWh)	2000	0.0166	\$ 33.18		
				Sub-Total				Sub Total		
	Other Charges (kWh)	2000	0.0239	\$ 47.80	Other Charges (kWh)	2000	0.0239	\$ 47.80		
	Cost of Power (kWh)	750	0.0470	\$ 35.25	Cost of Power (kWh)	750	0.0470	\$ 35.25		
	Cost of Power (kWh)	1,250	0.0550	\$ 68.75	Cost of Power (kWh)	1,250	0.0550	\$ 68.75		
	Current 2004 Bill			\$ 186.50	Adjusted 2005 Bill			\$ 198.47		

# Sheet 13 - Estimated Bill Impact Analysis for 2005 Rate Schedule

Service Area Thamesville

		CURRENT 2004 BILL			FUTURE 2005 BILL									
ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)				
100														
		Monthly Service Charge	N/A	N/A	\$	7.55	Monthly Service Charge	N/A	N/A	\$	7.06			
		Distribution (kWh)	100	\$	0.0087	\$	0.87	Distribution (kWh)	100	\$	0.0086	\$	0.86	
		Sub-Total		\$	8.42	Sub Total		\$	7.92	\$	(0.50)	-5.99%		
		Other Charges (kWh)	100	\$	0.0239	\$	2.39	Other Charges (kWh)	100	\$	0.0239	\$	2.39	
		Cost of Power (kWh)	100	\$	0.0470	\$	4.70	Cost of Power (kWh)	100	\$	0.0470	\$	4.70	
		Current 2004 Bill			\$	15.51	Adjusted 2005 Bill			\$	15.01	\$	(0.50)	-3.25%

ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
250								7.06		
	Monthly Service Charge	N/A	N/A	\$ 7.55	Monthly Service Charge	N/A	N/A	\$ 7.06		
	Distribution (kWh)	250	\$ 0.0087	\$ 2.18	Distribution (kWh)	250	\$ 0.0086	\$ 2.15		
			Sub-Total	\$ 9.73			Sub Total	\$ 9.20	\$ (0.52)	-5.36%
	Other Charges (kWh)	250	\$ 0.0239	\$ 5.98	Other Charges (kWh)	250	\$ 0.0239	\$ 5.98		
	Cost of Power (kWh)	250	\$ 0.0470	\$ 11.75	Cost of Power (kWh)	250	\$ 0.0470	\$ 11.75		
	Current 2004 Bill			\$ 27.45	Adjusted 2005 Bill			\$ 26.93	\$ (0.52)	-1.90%

ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
500										
	Monthly Service Charge	N/A	N/A	\$ 7.55	Monthly Service Charge	N/A	N/A	\$ 7.06		
	Distribution (kWh)	500	\$ 0.0087	\$ 4.35	Distribution (kWh)	500	\$ 0.0086	\$ 4.29		
			Sub-Total	\$ 11.90			Sub Total	\$ 11.35	\$ (0.55)	-4.61%
	Other Charges (kWh)	500	\$ 0.0239	\$ 11.95	Other Charges (kWh)	500	\$ 0.0239	\$ 11.95		
	Cost of Power (kWh)	500	\$ 0.0470	\$ 23.50	Cost of Power (kWh)	500	\$ 0.0470	\$ 23.50		
	Current 2004 Bill			\$ 47.35	Adjusted 2005 Bill			\$ 46.80	\$ (0.55)	-1.16%

# Sheet 13 - Estimated Bill Impact Analysis for 2005 Rate Schedule

Service Area Thamesville										
ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
750										
	Monthly Service Charge	N/A	N/A	\$ 7.55		Monthly Service Charge	N/A	N/A	\$ 7.06	
	Distribution (kWh)	750	\$0.0087	\$ 6.53		Distribution (kWh)	750	0.0086	\$ 6.44	
			Sub-Total	\$ 14.08				Sub Total	\$ 13.50	
	Other Charges (kWh)	750	0.0239	\$ 17.93		Other Charges (kWh)	750	0.0239	\$ 17.93	
	Cost of Power (kWh)	750	0.0470	\$ 35.25		Cost of Power (kWh)	750	0.0470	\$ 35.25	
	Current 2004 Bill				\$ 67.25	Adjusted 2005 Bill				
										\$ (0.58)
									\$ (0.58)	-0.86%

ENTER DESIRED CONSUMPTION LEVEL (kWh)				kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)		
1,000														
	Monthly Service Charge	N/A	N/A	\$	7.55		Monthly Service Charge	N/A	N/A	\$	7.06			
	Distribution (kWh)	1000	\$0.0087	\$	8.70		Distribution (kWh)	1000	0.0086	\$	8.59			
			Sub-Total	\$	16.25				Sub Total	\$	15.65	\$ (0.60)	-3.72%	
	Other Charges (kWh)	1000	0.0239	\$	23.90		Other Charges (kWh)	1000	0.0239	\$	23.90			
	Cost of Power (kWh)	750	0.0470	\$	35.25		Cost of Power (kWh)	750	0.0470	\$	35.25			
	Cost of Power (kWh)	250	0.0550	\$	13.75		Cost of Power (kWh)	250	0.0550	\$	13.75			
	Current 2004 Bill				\$	89.15		Adjusted 2005 Bill				\$	88.55	\$ (0.60)

ENTER DESIRED CONSUMPTION LEVEL (kWh)				kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)			
1,500															
	Monthly Service Charge	N/A	N/A	\$	7.55			Monthly Service Charge	N/A	N/A	\$	7.06			
	Distribution (kWh)	1500	\$0.0087	\$	13.05			Distribution (kWh)	1500	0.0086	\$	12.88			
				Sub-Total	\$	20.60					Sub Total	\$	19.94	\$ (0.66)	-3.21%
	Other Charges (kWh)	1500	0.0239	\$	35.85			Other Charges (kWh)	1500	0.0239	\$	35.85			
	Cost of Power (kWh)	750	0.0470	\$	35.25			Cost of Power (kWh)	750	0.0470	\$	35.25			
	Cost of Power (kWh)	750	0.0550	\$	41.25			Cost of Power (kWh)	750	0.0550	\$	41.25			
	Current 2004 Bill			\$	132.95			Adjusted 2005 Bill			\$	132.29	\$ (0.66)	-0.50%	

ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)	
2,000											
	Monthly Service Charge	N/A	N/A	\$ 7.55		Monthly Service Charge	N/A	N/A	\$ 7.06		
	Distribution (kWh)	2000	\$0.0087	\$ 17.40		Distribution (kWh)	2000	0.0086	\$ 17.18		
			Sub-Total	\$ 24.95				Sub Total	\$ 24.23	\$ (0.72)	-2.87%
	Other Charges (kWh)	2000	0.0239	\$ 47.80		Other Charges (kWh)	2000	0.0239	\$ 47.80		
	Cost of Power (kWh)	750	0.0470	\$ 35.25		Cost of Power (kWh)	750	0.0470	\$ 35.25		
	Cost of Power (kWh)	1,250	0.0550	\$ 68.75		Cost of Power (kWh)	1,250	0.0550	\$ 68.75		
	Current 2004 Bill			\$ 176.75		Adjusted 2005 Bill			\$ 176.03	\$ (0.72)	-0.41%

# Sheet 13 - Estimated Bill Impact Analysis for 2005 Rate Schedule

Service Area Tilbury

		CURRENT 2004 BILL						FUTURE 2005 BILL				
ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)			kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)	
100												
		Monthly Service Charge	N/A	N/A	\$ 11.32		Monthly Service Charge	N/A	N/A	\$ 10.72		
		Distribution (kWh)	100	\$ 0.0080	\$ 0.80		Distribution (kWh)	100	\$ 0.0125	\$ 1.25		
		Sub-Total			\$ 12.12		Sub Total			\$ 11.97	\$ (0.15) -1.20%	
		Other Charges (kWh)	100	\$ 0.0239	\$ 2.39		Other Charges (kWh)	100	\$ 0.0239	\$ 2.39		
		Cost of Power (kWh)	100	\$ 0.0470	\$ 4.70		Cost of Power (kWh)	100	\$ 0.0470	\$ 4.70		
		Current 2004 Bill			\$ 19.21		Adjusted 2005 Bill			\$ 19.06	\$ (0.15) -0.76%	

ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
250										
	Monthly Service Charge	N/A	N/A	\$ 11.32	Monthly Service Charge	N/A	N/A	\$ 10.72		
	Distribution (kWh)	250	\$ 0.0080	\$ 2.00	Distribution (kWh)	250	\$ 0.0125	\$ 3.13		
			Sub-Total	\$ 13.32			Sub Total	\$ 13.85	\$ 0.53	3.99%
	Other Charges (kWh)	250	\$ 0.0239	\$ 5.98	Other Charges (kWh)	250	\$ 0.0239	\$ 5.98		
	Cost of Power (kWh)	250	\$ 0.0470	\$ 11.75	Cost of Power (kWh)	250	\$ 0.0470	\$ 11.75		
	Current 2004 Bill			\$ 31.05	Adjusted 2005 Bill			\$ 31.58	\$ 0.53	1.71%

ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
500										
	Monthly Service Charge	N/A	N/A	\$ 11.32	Monthly Service Charge	N/A	N/A	\$ 10.72		
	Distribution (kWh)	500	\$ 0.0080	\$ 4.00	Distribution (kWh)	500	\$ 0.0125	\$ 6.26		
			Sub-Total	\$ 15.32			Sub Total	\$ 16.98	\$ 1.66	10.84%
	Other Charges (kWh)	500	\$ 0.0239	\$ 11.95	Other Charges (kWh)	500	\$ 0.0239	\$ 11.95		
	Cost of Power (kWh)	500	\$ 0.0470	\$ 23.50	Cost of Power (kWh)	500	\$ 0.0470	\$ 23.50		
	Current 2004 Bill			\$ 50.77	Adjusted 2005 Bill			\$ 52.43	\$ 1.66	3.27%

# Sheet 13 - Estimated Bill Impact Analysis for 2005 Rate Schedule

Service Area Tilbury												
ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)			kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)	
750												
		Monthly Service Charge	N/A	N/A	\$	11.32	Monthly Service Charge	N/A	N/A	\$	10.72	\$ 2.7916.10%
		Distribution (kWh)	750	\$0.0080	\$	6.00	Distribution (kWh)	750	0.0125	\$	9.39	
				Sub-Total	\$	17.32			Sub Total	\$	20.11	
		Other Charges (kWh)	750	0.0239	\$	17.93	Other Charges (kWh)	750	0.0239	\$	17.93	
		Cost of Power (kWh)	750	0.0470	\$	35.25	Cost of Power (kWh)	750	0.0470	\$	35.25	
				Current 2004 Bill			\$	70.50	Adjusted 2005 Bill			

ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
1,000										
	Monthly Service Charge	N/A	N/A	\$ 11.32	Monthly Service Charge	N/A	N/A	\$ 10.72	\$ 3.92	20.27%
	Distribution (kWh)	1000	\$0.0080	\$ 8.00	Distribution (kWh)	1000	0.0125	\$ 12.51		
				Sub-Total				Sub Total		
	Other Charges (kWh)	1000	0.0239	\$ 23.90	Other Charges (kWh)	1000	0.0239	\$ 23.90		
	Cost of Power (kWh)	750	0.0470	\$ 35.25	Cost of Power (kWh)	750	0.0470	\$ 35.25		
	Cost of Power (kWh)	250	0.0550	\$ 13.75	Cost of Power (kWh)	250	0.0550	\$ 13.75		
	Current 2004 Bill			\$ 92.22	Adjusted 2005 Bill			\$ 96.14		

ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
1,500										
	Monthly Service Charge	N/A	N/A	\$ 11.32	Monthly Service Charge	N/A	N/A	\$ 10.72	\$ 6.17	26.47%
	Distribution (kWh)	1500	\$0.0080	\$ 12.00	Distribution (kWh)	1500	0.0125	\$ 18.77		
				Sub-Total				Sub Total		
	Other Charges (kWh)	1500	0.0239	\$ 35.85	Other Charges (kWh)	1500	0.0239	\$ 35.85		
	Cost of Power (kWh)	750	0.0470	\$ 35.25	Cost of Power (kWh)	750	0.0470	\$ 35.25		
	Cost of Power (kWh)	750	0.0550	\$ 41.25	Cost of Power (kWh)	750	0.0550	\$ 41.25		
	Current 2004 Bill			\$ 135.67	Adjusted 2005 Bill			\$ 141.84		

ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
2,000										
	Monthly Service Charge	N/A	N/A	\$ 11.32	Monthly Service Charge	N/A	N/A	\$ 10.72	\$ 8.43	30.86%
	Distribution (kWh)	2000	\$0.0080	\$ 16.00	Distribution (kWh)	2000	0.0125	\$ 25.03		
				Sub-Total				Sub Total		
	Other Charges (kWh)	2000	0.0239	\$ 47.80	Other Charges (kWh)	2000	0.0239	\$ 47.80		
	Cost of Power (kWh)	750	0.0470	\$ 35.25	Cost of Power (kWh)	750	0.0470	\$ 35.25		
	Cost of Power (kWh)	1,250	0.0550	\$ 68.75	Cost of Power (kWh)	1,250	0.0550	\$ 68.75		
	Current 2004 Bill			\$ 179.12	Adjusted 2005 Bill			\$ 187.55		

# Sheet 13 - Estimated Bill Impact Analysis for 2005 Rate Schedule

Service Area Wallaceburg

		CURRENT 2004 BILL				FUTURE 2005 BILL						
ENTER DESIRED CONSUMPTION LEVEL (kWh)			kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)	
		100										
		Monthly Service Charge	N/A	N/A	\$ 14.93	Monthly Service Charge		N/A	N/A	\$ 14.22		
		Distribution (kWh)	100	\$ 0.0121	\$ 1.21	Distribution (kWh)		100	\$ 0.0169	\$ 1.69		
		Sub-Total			\$ 16.14	Sub Total			\$ 15.91	\$ (0.23)	-1.41%	
		Other Charges (kWh)	100	\$ 0.0239	\$ 2.39	Other Charges (kWh)		100	\$ 0.0239	\$ 2.39		
		Cost of Power (kWh)	100	\$ 0.0470	\$ 4.70	Cost of Power (kWh)		100	\$ 0.0470	\$ 4.70		
		Current 2004 Bill			\$ 23.23	Adjusted 2005 Bill			\$ 23.00	\$ (0.23)	-0.98%	

ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
250										
	Monthly Service Charge	N/A	N/A	\$ 14.93		Monthly Service Charge	N/A	\$ 14.22		
	Distribution (kWh)	250	\$ 0.0121	\$ 3.03		Distribution (kWh)	250	\$ 0.0169	\$ 4.22	\$ 0.49 2.74%
			Sub-Total	\$ 17.96				Sub Total	\$ 18.45	
	Other Charges (kWh)	250	\$ 0.0239	\$ 5.98		Other Charges (kWh)	250	\$ 0.0239	\$ 5.98	
	Cost of Power (kWh)	250	\$ 0.0470	\$ 11.75		Cost of Power (kWh)	250	\$ 0.0470	\$ 11.75	
	Current 2004 Bill			\$ 35.68		Adjusted 2005 Bill		\$ 36.17	\$ 0.49 1.38%	

ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
500										
	Monthly Service Charge	N/A	N/A	\$ 14.93		Monthly Service Charge	N/A	\$ 14.22		
	Distribution (kWh)	500	\$ 0.0121	\$ 6.05		Distribution (kWh)	500	\$ 0.0169	\$ 8.45	\$ 1.69 8.06%
			Sub-Total	\$ 20.98				Sub Total	\$ 22.67	
	Other Charges (kWh)	500	\$ 0.0239	\$ 11.95		Other Charges (kWh)	500	\$ 0.0239	\$ 11.95	
	Cost of Power (kWh)	500	\$ 0.0470	\$ 23.50		Cost of Power (kWh)	500	\$ 0.0470	\$ 23.50	
	Current 2004 Bill			\$ 56.43		Adjusted 2005 Bill		\$ 58.12	\$ 1.69 3.00%	

# Sheet 13 - Estimated Bill Impact Analysis for 2005 Rate Schedule

Service Area Wallaceburg										
ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
750										
	Monthly Service Charge	N/A	N/A	\$ 14.93		Monthly Service Charge	N/A	N/A	\$ 14.22	
	Distribution (kWh)	750	\$0.0121	\$ 9.08		Distribution (kWh)	750	0.0169	\$ 12.67	
			Sub-Total	\$ 24.01				Sub Total	\$ 26.89	
	Other Charges (kWh)	750	0.0239	\$ 17.93		Other Charges (kWh)	750	0.0239	\$ 17.93	
	Cost of Power (kWh)	750	0.0470	\$ 35.25		Cost of Power (kWh)	750	0.0470	\$ 35.25	
	Current 2004 Bill				\$ 77.18	Adjusted 2005 Bill				
									\$ 2.89	12.04%
									\$ 2.89	3.74%

ENTER DESIRED CONSUMPTION LEVEL (kWh)				kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)		IMPACT (\$)	IMPACT (%)			
1,000																
	Monthly Service Charge	N/A	N/A	\$	14.93			Monthly Service Charge	N/A	N/A	\$	14.22				
	Distribution (kWh)	1000	\$0.0121	\$	12.10			Distribution (kWh)	1000	0.0169	\$	16.90				
				Sub-Total	\$	27.03					Sub Total	\$	31.12	\$	4.09	15.13%
	Other Charges (kWh)	1000	0.0239	\$	23.90			Other Charges (kWh)	1000	0.0239	\$	23.90				
	Cost of Power (kWh)	750	0.0470	\$	35.25			Cost of Power (kWh)	750	0.0470	\$	35.25				
	Cost of Power (kWh)	250	0.0550	\$	13.75			Cost of Power (kWh)	250	0.0550	\$	13.75				
				Current 2004 Bill	\$	99.93					Adjusted 2005 Bill	\$	104.02	\$	4.09	4.09%

ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
1,500										
	Monthly Service Charge	N/A	N/A	\$ 14.93		Monthly Service Charge	N/A	\$ 14.22		
	Distribution (kWh)	1500	\$0.0121	\$ 18.15		Distribution (kWh)	1500	\$ 25.34		
	Sub-Total			\$ 33.08		Sub Total			\$ 39.57	\$ 6.49 19.61%
	Other Charges (kWh)	1500	0.0239	\$ 35.85		Other Charges (kWh)	1500	\$ 35.85		
	Cost of Power (kWh)	750	0.0470	\$ 35.25		Cost of Power (kWh)	750	\$ 35.25		
	Cost of Power (kWh)	750	0.0550	\$ 41.25		Cost of Power (kWh)	750	\$ 41.25		
	Current 2004 Bill				\$ 145.43	Adjusted 2005 Bill				\$ 151.92

ENTER DESIRED CONSUMPTION LEVEL (kWh)											
2,000		kWh	RATE \$/kWh	CHARGE (\$)			kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
	Monthly Service Charge	N/A	N/A	\$ 14.93	Monthly Service Charge		N/A	N/A	\$ 14.22		
	Distribution (kWh)	2000	\$0.0121	\$ 24.20	Distribution (kWh)		2000	\$0.0169	\$ 33.79		
			Sub-Total	\$ 39.13			Sub Total	\$ 48.01	\$ 8.88	22.70%	
	Other Charges (kWh)	2000	0.0239	\$ 47.80	Other Charges (kWh)		2000	0.0239	\$ 47.80		
	Cost of Power (kWh)	750	0.0470	\$ 35.25	Cost of Power (kWh)		750	0.0470	\$ 35.25		
	Cost of Power (kWh)	1,250	0.0550	\$ 68.75	Cost of Power (kWh)		1,250	0.0550	\$ 68.75		
	Current 2004 Bill			\$ 190.93	Adjusted 2005 Bill			\$ 199.81	\$ 8.88	4.65%	

# Sheet 13 - Estimated Bill Impact Analysis for 2005 Rate Schedule

Service Area Wheatley

		CURRENT 2004 BILL				FUTURE 2005 BILL					
ENTER DESIRED CONSUMPTION LEVEL (kWh)			kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
		100									
		Monthly Service Charge	N/A	N/A	\$ 10.74	Monthly Service Charge	N/A	N/A	\$ 10.10		
Distribution (kWh)	100	\$ 0.0081	\$ 0.81	Distribution (kWh)	100	\$ 0.0112	\$ 1.12				
		Sub-Total		\$ 11.55			Sub Total		\$ 11.22	\$ (0.33)	-2.82%
		Other Charges (kWh)	100	\$ 0.0239	\$ 2.39			Other Charges (kWh)	100	\$ 0.0239	\$ 2.39
		Cost of Power (kWh)	100	\$ 0.0470	\$ 4.70			Cost of Power (kWh)	100	\$ 0.0470	\$ 4.70
		Current 2004 Bill			\$ 18.64	Adjusted 2005 Bill			\$ 18.31	\$ (0.33)	-1.75%

ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
250										
	Monthly Service Charge	N/A	N/A	\$ 10.74		Monthly Service Charge	N/A	\$ 10.10		
	Distribution (kWh)	250	\$ 0.0081	\$ 2.03		Distribution (kWh)	250	\$ 0.0112	\$ 2.80	
			Sub-Total	\$ 12.77			Sub Total	\$ 12.91	\$ 0.14	1.11%
	Other Charges (kWh)	250	\$ 0.0239	\$ 5.98		Other Charges (kWh)	250	\$ 0.0239	\$ 5.98	
	Cost of Power (kWh)	250	\$ 0.0470	\$ 11.75		Cost of Power (kWh)	250	\$ 0.0470	\$ 11.75	
	Current 2004 Bill			\$ 30.49		Adjusted 2005 Bill		\$ 30.63	\$ 0.14	0.47%

ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
500										
	Monthly Service Charge	N/A	N/A	\$ 10.74		Monthly Service Charge	N/A	\$ 10.10		
	Distribution (kWh)	500	\$ 0.0081	\$ 4.05		Distribution (kWh)	500	\$ 0.0112	\$ 5.61	
			Sub-Total	\$ 14.79			Sub Total	\$ 15.71	\$ 0.92	6.23%
	Other Charges (kWh)	500	\$ 0.0239	\$ 11.95		Other Charges (kWh)	500	\$ 0.0239	\$ 11.95	
	Cost of Power (kWh)	500	\$ 0.0470	\$ 23.50		Cost of Power (kWh)	500	\$ 0.0470	\$ 23.50	
	Current 2004 Bill			\$ 50.24		Adjusted 2005 Bill		\$ 51.16	\$ 0.92	1.83%



# Sheet 13 - Estimated Bill Impact Analysis for 2005 Rate Schedule

Service Area Wheatley											
ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)	
750											
	Monthly Service Charge	N/A	N/A	\$ 10.74	Monthly Service Charge	N/A	N/A	\$ 10.10			
	Distribution (kWh)	750	\$0.0081	\$ 6.08	Distribution (kWh)	750	0.0112	\$ 8.41			
			Sub-Total	\$ 16.82			Sub Total	\$ 18.52	\$ 1.70	10.12%	
	Other Charges (kWh)	750	0.0239	\$ 17.93	Other Charges (kWh)	750	0.0239	\$ 17.93			
	Cost of Power (kWh)	750	0.0470	\$ 35.25	Cost of Power (kWh)	750	0.0470	\$ 35.25			
	Current 2004 Bill			\$ 69.99	Adjusted 2005 Bill			\$ 71.69	\$ 1.70	2.43%	

ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)	
1,000											
	Monthly Service Charge	N/A	N/A	\$ 10.74	Monthly Service Charge	N/A	N/A	\$ 10.10			
	Distribution (kWh)	1000	\$0.0081	\$ 8.10	Distribution (kWh)	1000	0.0112	\$ 11.22			
			Sub-Total	\$ 18.84			Sub Total	\$ 21.32	\$ 2.48	13.17%	
	Other Charges (kWh)	1000	0.0239	\$ 23.90	Other Charges (kWh)	1000	0.0239	\$ 23.90			
	Cost of Power (kWh)	750	0.0470	\$ 35.25	Cost of Power (kWh)	750	0.0470	\$ 35.25			
	Cost of Power (kWh)	250	0.0550	\$ 13.75	Cost of Power (kWh)	250	0.0550	\$ 13.75			
	Current 2004 Bill			\$ 91.74	Adjusted 2005 Bill			\$ 94.22	\$ 2.48	2.70%	

ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)	
1,500											
	Monthly Service Charge	N/A	N/A	\$ 10.74	Monthly Service Charge	N/A	N/A	\$ 10.10			
	Distribution (kWh)	1500	\$0.0081	\$ 12.15	Distribution (kWh)	1500	0.0112	\$ 16.83			
			Sub-Total	\$ 22.89			Sub Total	\$ 26.93	\$ 4.04	17.65%	
	Other Charges (kWh)	1500	0.0239	\$ 35.85	Other Charges (kWh)	1500	0.0239	\$ 35.85			
	Cost of Power (kWh)	750	0.0470	\$ 35.25	Cost of Power (kWh)	750	0.0470	\$ 35.25			
	Cost of Power (kWh)	750	0.0550	\$ 41.25	Cost of Power (kWh)	750	0.0550	\$ 41.25			
	Current 2004 Bill			\$ 135.24	Adjusted 2005 Bill			\$ 139.28	\$ 4.04	2.99%	

ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)	
2,000											
	Monthly Service Charge	N/A	N/A	\$ 10.74	Monthly Service Charge	N/A	N/A	\$ 10.10			
	Distribution (kWh)	2000	\$0.0081	\$ 16.20	Distribution (kWh)	2000	0.0112	\$ 22.44			
			Sub-Total	\$ 26.94			Sub Total	\$ 32.54	\$ 5.60	20.78%	
	Other Charges (kWh)	2000	0.0239	\$ 47.80	Other Charges (kWh)	2000	0.0239	\$ 47.80			
	Cost of Power (kWh)	750	0.0470	\$ 35.25	Cost of Power (kWh)	750	0.0470	\$ 35.25			
	Cost of Power (kWh)	1,250	0.0550	\$ 68.75	Cost of Power (kWh)	1,250	0.0550	\$ 68.75			
	Current 2004 Bill			\$ 178.74	Adjusted 2005 Bill			\$ 184.34	\$ 5.60	3.13%	

Name of Utility:	Chatham-Kent Hydro	2005.V1.0
License Number:	ED-2002-0563	RP-2005-0013
Name of Contact:	Jim Hogan	EB-2005-0017
E- Mail Address:	jimhogan@ckenergy.com	
Phone Number:	519-352-6300 (277)	
Date:	March 10, 2005	

## Monthly Consumption

### GENERAL SERVICE < 50 KW

For the purpose of this estimate, **Other Charges** include Retail Transmission Rate of \$0.0097, Wholesale Market Service Rate of \$0.0062 and Debt Reduction Charge of \$0.007 for a total of \$0.0229/kWh. These charges may differ slightly for your utility.  
In addition, consumption has not been adjusted for line losses.

CURRENT 2004 BILL				FUTURE 2005 BILL						
ENTER DESIRED CONSUMPTION LEVEL (kWh) <div>1,000</div>	kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)		IMPACT (\$)	IMPACT (%)
	Monthly Service Charge	N/A	N/A	\$ 35.02	Monthly Service Charge	N/A	N/A	\$ 32.23		
	Distribution (kWh)	1000	\$ 0.0064	\$ 6.40	Distribution (kWh)	1000	\$ 0.0099	\$ 9.93		
			Sub-Total	\$ 41.42			Sub Total	\$ 42.16	\$ 0.74	1.79%
	Other Charges (kWh)	1000	\$ 0.0229	\$ 22.90	Other Charges (kWh)	1000	\$ 0.0229	\$ 22.90		
	Cost of Power (kWh)	1000	\$ 0.0470	\$ 47.00	Cost of Power (kWh)	1000	\$ 0.0470	\$ 47.00		
	Current 2004 Bill			\$ 111.32	Adjusted 2005 Bill			\$ 112.06	\$ 0.74	0.67%

ENTER DESIRED CONSUMPTION LEVEL (kWh)	kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)		IMPACT (\$)	IMPACT (%)
2,000										
	Monthly Service Charge	N/A	\$ 35.02		Monthly Service Charge	N/A	\$ 32.23			
	Distribution (kWh)	2000	\$ 0.0064 \$ 12.80		Distribution (kWh)	2000	\$ 0.0099 \$ 19.85			
		Sub-Total	\$ 47.82			Sub Total	\$ 52.09		\$ 4.27	8.92%
	Other Charges (kWh)	2000	\$ 0.0229 \$ 45.80		Other Charges (kWh)	2,000	\$ 0.0229 \$ 45.80			
	Cost of Power (kWh)	750	\$ 0.0470 \$ 35.25		Cost of Power (kWh)	750	\$ 0.0470 \$ 35.25			
	Cost of Power (kWh)	1,250	\$ 0.0550 \$ 68.75		Cost of Power (kWh)	1,250	\$ 0.0550 \$ 68.75			
	Current 2004 Bill		\$ 197.62		Adjusted 2005 Bill		\$ 201.89		\$ 4.27	2.16%

ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)		IMPACT (\$)	IMPACT (%)
5,000											
	Monthly Service Charge	N/A	N/A	\$ 35.02		Monthly Service Charge	N/A	\$ 32.23			
	Distribution (kWh)	5000	\$0.0064	\$ 32.00		Distribution (kWh)	5000	\$0.0099	\$ 49.63		
	Sub-Total			\$ 67.02		Sub Total			\$ 81.86	\$ 14.84	22.15%
	Other Charges (kWh)	5000	\$0.0229	\$ 114.50		Other Charges (kWh)	5,000	\$0.0229	\$ 114.50		
	Cost of Power (kWh)	750	\$0.0470	\$ 35.25		Cost of Power (kWh)	750	\$0.0470	\$ 35.25		
	Cost of Power (kWh)	4,250	\$0.0550	\$ 233.75		Cost of Power (kWh)	4,250	\$0.0550	\$ 233.75		
	Current 2004 Bill			\$ 450.52		Adjusted 2005 Bill			\$ 465.36	\$ 14.84	3.30%

ENTER DESIRED CONSUMPTION LEVEL (kWh)			kWh	RATE \$/kWh	CHARGE (\$)			kWh	RATE \$/kWh	CHARGE (\$)			IMPACT (\$)	IMPACT (%)
10,000														
	Monthly Service Charge		N/A	N/A	\$ 35.02			Monthly Service Charge						
	Distribution (kWh)		10000	\$0.0064	\$ 64.00			Distribution (kWh)		10000	\$0.0099	\$ 99.26		
				Sub-Total	\$ 99.02					Sub Total	\$ 131.50		\$ 32.48	32.80%
	Other Charges (kWh)		10000	\$0.0229	\$ 229.00			Other Charges (kWh)		10,000	\$0.0229	\$ 229.00		
	Cost of Power (kWh)		750	\$0.0470	\$ 35.25			Cost of Power (kWh)		750	\$0.0470	\$ 35.25		
	Cost of Power (kWh)		9,250	\$0.0550	\$ 508.75			Cost of Power (kWh)		9,250	\$0.0550	\$ 508.75		
	Current 2004 Bill				\$ 872.02			Adjusted 2005 Bill				\$ 904.50		\$ 32.48

ENTER DESIRED CONSUMPTION LEVEL (kWh)			kWh	RATE \$/kWh	CHARGE (\$)			kWh	RATE \$/kWh	CHARGE (\$)		IMPACT (\$)	IMPACT (%)	
15,000														
	Monthly Service Charge		N/A	N/A	\$ 35.02			Monthly Service Charge		N/A	\$ 32.23			
	Distribution (kWh)		15000	\$0.0064	\$ 96.00			Distribution (kWh)		15000	\$0.0099	\$ 148.89		
			Sub-Total		\$ 131.02					Sub Total		\$ 181.13	\$ 50.11	38.24%
	Other Charges (kWh)		15000	\$0.0229	\$ 343.50			Other Charges (kWh)		15,000	\$0.0229	\$ 343.50		
	Cost of Power (kWh)		750	\$0.0470	\$ 35.25			Cost of Power (kWh)		750	\$0.0470	\$ 35.25		
	Cost of Power (kWh)		14,250	\$0.0550	\$ 783.75			Cost of Power (kWh)		14,250	\$0.0550	\$ 783.75		
Current 2004 Bill					\$ 1,293.52		Adjusted 2005 Bill					\$ 1,343.63	\$ 50.11	3.87%

## GENERAL SERVICE > 50 KW (Non Time of Use)

For the purpose of this estimate, **Other Charges** include Retail Transmission Rate of \$3.91/kW, Wholesale Market Service Rate of \$0.0062 and Debt Reduction Charge of \$0.007 for a total of \$0.0132/kWh. These charges may differ slightly for your utility.

Cost of Power is estimated to be 5.5 cents/kWh based on the estimate included in the Market Surveillance Panel Market Report of December 17, 2003. You may have more accurate estimates for your utility. Consumption has not been adjusted for time losses.

		CURRENT 2004 BILL					FUTURE 2005 BILL						
ENTER DESIRED CONSUMPTION LEVEL			kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)			kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)		IMPACT (\$)	IMPACT (%)
kW													
60		Monthly Service Charge	N/A	N/A	\$ 152.96		Monthly Service Charge	N/A	N/A	\$ 133.86			
kWh		Distribution (kW)	60	\$1.0900	\$ 65.40		Distribution (kW)	60	\$1.3815	\$ 82.89			
15,000		Sub-Total			\$ 218.36		Sub Total			\$ 216.75		\$ (1.61)	-0.74%
		Other Charges (kW)	60	\$3.9100	\$ 234.60		Other Charges (kW)	60.00	\$3.9100	\$ 234.60			
		Other Charges (kWh)	15,000	\$0.0132	\$ 198.00		Other Charges (kWh)	15,000	\$0.0132	\$ 198.00			
		Cost of Power (kWh)	750	\$0.0550	\$ 41.25		Cost of Power (kWh)	750	\$0.0550	\$ 41.25			
		Current 2004 Bill			\$ 692.21		Adjusted 2005 Bill			\$ 690.60		\$ (1.61)	-0.23%

ENTER DESIRED CONSUMPTION LEVEL		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
kW										
100	Monthly Service Charge	N/A	N/A	\$ 152.96	Monthly Service Charge	N/A	N/A	\$ 133.86		
	Distribution (kW)	100	\$1.0900	\$ 109.00	Distribution (kW)	100	\$1.3815	\$ 138.15		
kWh										
40,000			Sub-Total	\$ 261.96			Sub Total	\$ 272.00	\$ 10.04	3.83%
	Other Charges (kW)	100	\$3.9100	\$ 391.00	Other Charges (kW)	100.00	\$3.9100	\$ 391.00		
	Other Charges (kWh)	40,000	\$0.0132	\$ 528.00	Other Charges (kWh)	40,000	\$0.0132	\$ 528.00		
	Cost of Power (kWh)	40,000	\$0.0550	\$ 2,200.00	Cost of Power (kWh)	40,000	\$0.0550	\$ 2,200.00		
	Current 2004 Bill			\$ 3,380.96	Adjusted 2005 Bill			\$ 3,391.00	\$ 10.04	0.30%

ENTER DESIRED CONSUMPTION LEVEL		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
kW										
500	Monthly Service Charge	N/A	N/A	\$ 152.96	Monthly Service Charge	N/A	N/A	\$ 133.86		
	Distribution (kW)	500	\$1.0900	\$ 545.00	Distribution (kW)	500	\$1.3815	\$ 690.73		
kWh										
100,000			Sub-Total	\$ 697.96			Sub Total	\$ 824.59	\$ 126.63	18.14%
	Other Charges (kW)	500	\$3.9100	\$ 1,955.00	Other Charges (kW)	500.00	\$3.9100	\$ 1,955.00		
	Other Charges (kWh)	100,000	\$0.0132	\$ 1,320.00	Other Charges (kWh)	100,000	\$0.0132	\$ 1,320.00		
	Cost of Power (kWh)	100,000	\$0.0550	\$ 5,500.00	Cost of Power (kWh)	100,000	\$0.0550	\$ 5,500.00		
	Current 2004 Bill			\$ 9,472.96	Adjusted 2005 Bill			\$ 9,599.59	\$ 126.63	1.34%

ENTER DESIRED CONSUMPTION LEVEL		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)		IMPACT (\$)	IMPACT (%)
kW											
1,000		Monthly Service Charge	N/A	N/A	\$ 152.96	Monthly Service Charge	N/A	N/A	\$ 133.86		
kWh		Distribution (kW)	1,000	\$1.0900	\$ 1,090.00	Distribution (kW)	1000	1.3815	\$ 1,381.46		
400,000		Sub-Total		\$ 1,242.96		Sub Total		\$ 1,515.32		\$ 272.36	21.91%
		Other Charges (kW)	1,000	3.9100	\$ 3,910.00	Other Charges (kW)	1,000.00	3.9100	\$ 3,910.00		
		Other Charges (kWh)	400,000	0.0132	\$ 5,280.00	Other Charges (kWh)	400,000	0.0132	\$ 5,280.00		
		Cost of Power (kWh)	400,000	0.0550	\$ 22,000.00	Cost of Power (kWh)	400,000	0.0550	\$ 22,000.00		
		Current 2004 Bill		\$ 32,432.96		Adjusted 2005 Bill		\$ 32,705.32		\$ 272.36	0.84%

ENTER DESIRED CONSUMPTION LEVEL		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)		IMPACT (\$)	IMPACT (%)
kW											
3,000		Monthly Service Charge	N/A	N/A	\$ 152.96	Monthly Service Charge	N/A	N/A	\$ 133.86		
kWh		Distribution (kW)	3,000	\$1.0900	\$ 3,270.00	Distribution (kW)	3000	1.3815	\$ 4,144.39		
1,000,000		Sub-Total		\$ 3,422.96		Sub Total		\$ 4,278.24		\$ 855.28	24.99%
		Other Charges (kW)	3,000	3.9100	\$ 11,730.00	Other Charges (kW)	3,000.00	3.9100	\$ 11,730.00		
		Charges	1,000,000	0.0132	\$ 13,200.00	Charges	1,000,000	0.0132	\$ 13,200.00		
		Power	1,000,000	0.0550	\$ 55,000.00	Power	1,000,000	0.0550	\$ 55,000.00		
		Current 2004 Bill		\$ 83,352.96		Adjusted 2005 Bill		\$ 84,208.24		\$ 855.28	1.03%

## GENERAL SERVICE > 50 KW (Time of Use)

For the purpose of this estimate, **Other Charges** include Retail Transmission Rate of \$4.2138/kW, Wholesale Market Service Rate of \$0.0062 and Debt Reduction Charge of \$0.007 for a total of \$0.0132/kWh. These charges may differ slightly for your utility. Cost of Power is estimated to be 5.5 cents/kWh based on the estimate included in the Market Surveillance Panel Market Report of December 17, 2003. You may have more accurate estimates for your utility. Consumption has not been adjusted for line losses.

Service Area Blenheim

		CURRENT 2004 BILL					FUTURE 2005 BILL					
ENTER DESIRED CONSUMPTION LEVEL kW <div>3,000</div>		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)			kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)		IMPACT (\$)	IMPACT (%)
		Monthly Service Charge	N/A	N/A	\$ 2,346.99		Monthly Service Charge	N/A	N/A	\$ 2,302.37		
	kWh	Distribution (kW)	3,000	\$1.0700	\$ 3,210.00		Distribution (kW)	3000	\$1.41	\$ 4,219.68		
	800,000	Sub-Total		\$ 5,556.99		Sub Total		\$ 6,522.05		\$ 965.06	17.37%	
		Other Charges (kW)	3,000	4.2138	\$ 12,641.40		Other Charges (kWh)	3,000.00	4.2138	\$ 12,641.40		
	Other Charges (kWh)	800,000	0.0132	\$ 10,560.00		Other Charges (kWh)	800,000	0.0132	\$ 10,560.00			
	Cost of Power (kWh)	800,000	0.0550	\$ 44,000.00		Cost of Power (kWh)	800,000	0.0550	\$ 44,000.00			
	Current 2004 Bill				\$ 72,758.39		Adjusted 2005 Bill			\$ 73,723.45	\$ 965.06	1.326%

ENTER DESIRED CONSUMPTION LEVEL		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
kW										
3,000	Monthly Service Charge	N/A	N/A	\$ 2,346.99	Monthly Service Charge	N/A	N/A	\$ 2,302.37		
kWh	Distribution (kW)	3,000	\$1.0700	\$ 3,210.00	Distribution (kW)	3000	\$1.41	\$ 4,219.68		
1,000,000			Sub-Total	\$ 5,556.99			Sub Total	\$ 6,522.05	\$ 965.06	17.37%
	Other Charges (kW)	3,000	4.2138	\$ 12,641.40	Other Charges (kWh)	3,000.00	4.2138	\$ 12,641.40		
	Other Charges (kWh)	1,000,000	0.0132	\$ 13,200.00	Other Charges (kWh)	1,000,000	0.0132	\$ 13,200.00		
	Cost of Power (kWh)	1,000,000	0.0550	\$ 55,000.00	Cost of Power (kWh)	1,000,000	0.0550	\$ 55,000.00		
	Current 2004 Bill			\$ 86,398.39	Adjusted 2005 Bill			\$ 87,363.45	\$ 965.06	1.117%

ENTER DESIRED CONSUMPTION LEVEL		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)		IMPACT (\$)	IMPACT (%)
kW											
4,000		Monthly Service Charge	N/A	\$ 2,346.99		Monthly Service Charge	N/A	\$ 2,302.37			
kWh		Distribution (kW)	4,000	\$1.0700	\$ 4,280.00	Distribution (kW)	4000	\$1.41	\$ 5,626.24		
1,200,000		Sub-Total		\$ 6,626.99		Sub Total		\$ 7,928.61		\$ 1,301.62	19.64%
		Other Charges (kW)	4,000	4.2138	\$ 16,855.20	Other Charges (kWh)	4,000.00	4.2138	\$ 16,855.20		
		Other Charges (kWh)	1,200,000	0.0132	\$ 15,840.00	Other Charges (kWh)	1,200,000	0.0132	\$ 15,840.00		
		Cost of Power (kWh)	1,200,000	0.0550	\$ 66,000.00	Cost of Power (kWh)	1,200,000	0.0550	\$ 66,000.00		
		Current 2004 Bill		\$ 105,322.19		Adjusted 2005 Bill		\$ 106,623.81		\$ 1,301.62	1.24%

ENTER DESIRED CONSUMPTION LEVEL		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)		IMPACT (\$)	IMPACT (%)
kW											
4,000		Monthly Service Charge	N/A	\$ 2,346.99		Monthly Service Charge	N/A	\$ 2,302.37			
kWh		Distribution (kW)	4,000	\$1.0700	\$ 4,280.00	Distribution (kW)	4000	\$1.41	\$ 5,626.24		
1,800,000		Sub-Total		\$ 6,626.99		Sub Total		\$ 7,928.61		\$ 1,301.62	19.64%
		Other Charges (kW)	4,000	4.2138	\$ 16,855.20	Other Charges (kWh)	4,000.00	4.2138	\$ 16,855.20		
		Other Charges (kWh)	1,800,000	0.0132	\$ 23,760.00	Other Charges (kWh)	1,800,000	0.0132	\$ 23,760.00		
		Cost of Power (kWh)	1,800,000	0.0550	\$ 99,000.00	Cost of Power (kWh)	1,800,000	0.0550	\$ 99,000.00		
		Current 2004 Bill		\$ 146,242.19		Adjusted 2005 Bill		\$ 147,543.81		\$ 1,301.62	0.890%

Service Area Chatham

		CURRENT 2004 BILL					FUTURE 2005 BILL						
ENTER DESIRED CONSUMPTION LEVEL			kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)			kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)		IMPACT (\$)	IMPACT (%)
kW													
3,000		Monthly Service Charge	N/A	N/A	\$ 4,588.58		Monthly Service Charge	N/A	N/A	\$ 3,857.51			
		Distribution (kW)	3,000	\$1.5400	\$ 4,620.00		Distribution (kW)	3000	\$2.08	\$ 6,230.22			
kWh													
800,000				Sub-Total	\$ 9,208.58				Sub Total	\$ 10,087.73		\$ 879.15	9.55%
		Other Charges (kW)	3,000	4.2138	\$ 12,641.40		Other Charges (kWh)	3,000.00	4.2138	\$ 12,641.40			
		Other Charges (kWh)	800,000	0.0132	\$ 10,560.00		Other Charges (kWh)	800,000	0.0132	\$ 10,560.00			
		Cost of Power (kWh)	800,000	0.0550	\$ 44,000.00		Cost of Power (kWh)	800,000	0.0550	\$ 44,000.00			
		Current 2004 Bill			\$ 76,409.98		Adjusted 2005 Bill			\$ 77,289.13		\$ 879.15	1.151%

ENTER DESIRED CONSUMPTION LEVEL		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)		IMPACT (\$)	IMPACT (%)
kW											
3,000	Monthly Service Charge	N/A	N/A	\$ 4,588.58	Monthly Service Charge	N/A	N/A	\$ 3,857.51			
	Distribution (kW)	3,000	\$1.5400	\$ 4,620.00	Distribution (kW)	3000	\$2.08	\$ 6,230.22			
kWh											
1,000,000				Sub-Total				Sub Total		\$ 879.15	9.55%
	Other Charges (kW)	3,000	4.2138	\$ 12,641.40	Other Charges (kWh)	3,000.00	4.2138	\$ 12,641.40			
	Other Charges (kWh)	1,000,000	0.0132	\$ 13,200.00	Other Charges (kWh)	1,000,000	0.0132	\$ 13,200.00			
	Cost of Power (kWh)	1,000,000	0.0550	\$ 55,000.00	Cost of Power (kWh)	1,000,000	0.0550	\$ 55,000.00			
	Current 2004 Bill			\$ 90,049.98	Adjusted 2005 Bill			\$ 90,929.13		\$ 879.15	0.976%



ENTER DESIRED CONSUMPTION LEVEL		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)		IMPACT (\$)	IMPACT (%)
kW											
4,000		Monthly Service Charge	N/A	\$ 4,588.58		Monthly Service Charge	N/A	\$ 3,857.51			
kWh		Distribution (kW)	4,000	\$1.5400	\$ 6,160.00	Distribution (kW)	4000	\$2.08	\$ 8,306.96		
1,200,000		Sub-Total		\$ 10,748.58		Sub Total		\$ 12,164.47		\$ 1,415.89	13.17%
		Other Charges (kW)	4,000	4.2138	\$ 16,855.20	Other Charges (kWh)	4,000.00	4.2138	\$ 16,855.20		
		Other Charges (kWh)	1,200,000	0.0132	\$ 15,840.00	Other Charges (kWh)	1,200,000	0.0132	\$ 15,840.00		
		Cost of Power (kWh)	1,200,000	0.0550	\$ 66,000.00	Cost of Power (kWh)	1,200,000	0.0550	\$ 66,000.00		
		Current 2004 Bill		\$ 109,443.78		Adjusted 2005 Bill		\$ 110,859.67		\$ 1,415.89	1.29%

ENTER DESIRED CONSUMPTION LEVEL		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)		IMPACT (\$)	IMPACT (%)
kW											
4,000		Monthly Service Charge	N/A	\$ 4,588.58		Monthly Service Charge	N/A	\$ 3,857.51			
kWh		Distribution (kW)	4,000	\$1.5400	\$ 6,160.00	Distribution (kW)	4000	\$2.0767	\$ 8,306.96		
1,800,000		Sub-Total		\$ 10,748.58		Sub Total		\$ 12,164.47		\$ 1,415.89	13.17%
		Other Charges (kW)	4,000	4.2138	\$ 16,855.20	Other Charges (kWh)	4,000.00	4.2138	\$ 16,855.20		
		Other Charges (kWh)	1,800,000	0.0132	\$ 23,760.00	Other Charges (kWh)	1,800,000	0.0132	\$ 23,760.00		
		Cost of Power (kWh)	1,800,000	0.0550	\$ 99,000.00	Cost of Power (kWh)	1,800,000	0.0550	\$ 99,000.00		
		Current 2004 Bill		\$ 150,363.78		Adjusted 2005 Bill		\$ 151,779.67		\$ 1,415.89	0.942%

## LARGE USE CLASS (> 5000 KW)

For the purpose of this estimate, Other Charges include Retail Transmission Rate of \$0.047369/kW, Wholesale Market Service Rate of \$0.0062 and Debt Reduction Charge of \$0.007 for a total of \$0.0132/kWh. These charges may differ slightly for your utility.  
Cost of Power is estimated to be 5.5 cents/kWh based on the estimate included in the Market Surveillance Panel Market Report of December 17, 2003.  
You may have more accurate estimates for your utility. Consumption has not been adjusted for line losses.

### Service Area Chatham

CURRENT 2004 BILL				FUTURE 2005 BILL							
ENTER DESIRED CONSUMPTION LEVEL kW		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)		IMPACT (\$)	IMPACT (%)
	6,000	Monthly Service Charge	N/A	N/A	\$ 11,298.32	Monthly Service Charge	N/A	N/A	\$ 10,069.07		
		Distribution (kW)	6,000	\$1.8800	\$ 11,280.00	Distribution (kW)	6000	\$2.62	\$ 15,695.55		
				Sub-Total	\$ 22,578.32			Sub Total	\$ 25,764.62	\$ 3,186.30	14.11%
		Other Charges (kW)	6,000	0.0474	\$ 284.21	Other Charges (kWh)	6,000.00	0.0474	\$ 284.21		
kWh		Other Charges (kWh)	2,800,000	0.0132	\$ 36,960.00	Other Charges (kWh)	2,800,000	0.0132	\$ 36,960.00		
		Cost of Power (kWh)	2,800,000	0.0550	\$ 154,000.00	Cost of Power (kWh)	2,800,000	0.0550	\$ 154,000.00		
		Current 2004 Bill			\$ 213,822.53	Adjusted 2005 Bill			\$ 217,008.83	\$ 3,186.30	1.49%

ENTER DESIRED CONSUMPTION LEVEL		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
kW										
15,000	Monthly Service Charge	N/A	N/A	\$ 11,298.32	Monthly Service Charge	N/A	N/A	\$ 10,069.07		
	Distribution (kW)	15,000	\$1.8800	\$ 28,200.00	Distribution (kW)	15000	\$2.62	\$ 39,238.87		
kWh										
10,000,000				Sub-Total				Sub Total	\$ 9,809.62	24.84%
	Other Charges (kW)	15,000	0.0474	\$ 710.54	Other Charges (kWh)	15,000.00	0.0474	\$ 710.54		
	Other Charges (kWh)	10,000,000	0.0132	\$ 132,000.00	Other Charges (kWh)	10,000,000	0.0132	\$ 132,000.00		
	Cost of Power (kWh)	10,000,000	0.0550	\$ 550,000.00	Cost of Power (kWh)	10,000,000	0.0550	\$ 550,000.00		
	Current 2004 Bill			\$ 722,208.86	Adjusted 2005 Bill			\$ 732,018.48	\$ 9,809.62	1.36%

Service Area Wallaceburg

CURRENT 2004 BILL				FUTURE 2005 BILL							
ENTER DESIRED CONSUMPTION LEVEL kW <div>6,000</div> kWh <div>2,800,000</div>		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)		IMPACT (\$)	IMPACT (%)
	Monthly Service Charge	N/A	N/A	\$ 13,421.94	Monthly Service Charge	N/A	N/A	\$ 12,771.82			
	Distributio n (kW)	6,000	\$2.1700	\$ 13,020.00	Distributio n (kW)	6000	\$2.66	\$ 15,943.99			
			Sub-Total	\$ 26,441.94			Sub Total	\$ 28,715.82		\$ 2,273.88	8.60%
	Other Charges (kW)	6,000	0.0474	\$ 284.21	Other Charges (kWh)	6,000.00	0.0474	\$ 284.21			
	Other Charges (kWh)	2,800,000	0.0132	\$ 36,960.00	Other Charges (kWh)	2,800,000	0.0132	\$ 36,960.00			
	Cost of Power (kWh)	2,800,000	0.0550	\$ 154,000.00	Cost of Power (kWh)	2,800,000	0.0550	\$ 154,000.00			
			Current 2004 Bill	\$ 217,686.15			Adjusted 2005 Bill	\$ 219,960.03		\$ 2,273.88	1.04%

ENTER DESIRED CONSUMPTION LEVEL kW  15,000  kWh 10,000,000		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)		IMPACT (\$)	IMPACT (%)
	Monthly Service Charge	N/A	N/A	\$ 13,421.94		Monthly Service Charge	N/A	N/A	\$ 12,771.82		
	Distribution (kW)	15,000	\$2.1700	\$ 32,550.00		Distribution (kW)	15000	\$2.66	\$ 39,859.99		
				Sub-Total	\$ 45,971.94				Sub Total	\$ 52,631.81	\$ 6,659.87 14.49%
	Other Charges (kW)	15,000	0.0474	\$ 710.54		Other Charges (kWh)	15,000.00	0.0474	\$ 710.54		
	Other Charges (kWh)	10,000,000	0.0132	\$ 132,000.00		Other Charges (kWh)	10,000,000	0.0132	\$ 132,000.00		
	Cost of Power (kWh)	10,000,000	0.0550	\$ 550,000.00		Cost of Power (kWh)	10,000,000	0.0550	\$ 550,000.00		
				Current 2004 Bill	\$ 728,682.48				Adjusted 2005 Bill	\$ 735,342.34	\$ 6,659.87 0.91%

Chatham-Kent Hydro  
Hamronized Rates 2005

**Allocation of Residential by Service Area**

	kWh	Number of Customers (Connections)						
Blenheim	15,819,391	1,687	\$ 0.0047	\$ 3.68	\$ 74,351	\$ 74,498		
Bothwell	3,680,038	388	\$ 0.0158	\$ 13.87	\$ 58,145	\$ 64,579		
Chatham	139,169,853	15,994	\$ 0.0149	\$ 12.33	\$ 2,073,631	\$ 2,366,472		
Dresden	9,624,043	1,006	\$ 0.0141	\$ 12.33	\$ 135,699	\$ 148,848		
Erieau	2,597,275	335	\$ 0.0122	\$ 9.74	\$ 31,687	\$ 39,155		
Merlin	2,237,409	282	\$ 0.0143	\$ 13.58	\$ 31,995	\$ 45,955		
Ridgetown	10,742,282	1,345	\$ 0.0166	\$ 13.49	\$ 178,322	\$ 217,729		
Thamesville	3,373,917	361	\$ 0.0086	\$ 7.06	\$ 29,016	\$ 30,584		
Tilbury	17,653,441	1,839	\$ 0.0125	\$ 10.72	\$ 220,668	\$ 236,569		
Wallaceburg	37,331,183	4,348	\$ 0.0169	\$ 14.22	\$ 630,897	\$ 741,943		
Wheatley	6,095,691	619	\$ 0.0112	\$ 10.10	\$ 68,272	\$ 75,023		
	<u>248,324,523</u>	<u>28,204</u>			<u>\$ 3,532,682</u>	<u>\$ 4,041,353</u>		
					<u>\$ 0.0142</u>	<u>\$ 11.94</u>		

**Allocation of GS > 50 kW TOU by Service Area**

	kW	kWh	Number of Customers (Connections)					
Blenheim	45,432	17,323,383	1	\$ 1.41	\$ 2,302.37	\$ 63,905	\$ 27,628	
Chatham	96,543	46,837,295	3	\$ 2.07	\$ 3,857.51	\$ 199,844	\$ 138,870	
	<u>141,975</u>	<u>64,160,678</u>	<u>4</u>			<u>\$ 263,749</u>	<u>\$ 166,499</u>	
						<u>\$ 1.8577</u>	<u>\$ 3,468.73</u>	

**Allocation of Large User by Service Area**

	kW	kWh	Number of Customers (Connections)					
Chatham	55,024	24,323,494	1	\$ 2.61	\$10,069.07	\$ 143,613	\$ 120,829	
Wallaceburg	61,751	15,687,604	1	\$ 2.66	\$12,771.82	\$ 164,072	\$ 153,262	
	<u>116,775</u>	<u>40,011,098</u>	<u>2</u>			<u>\$ 307,685</u>	<u>\$ 274,091</u>	
						<u>\$ 2.6349</u>	<u>\$ 11,420.45</u>	

**Allocation of Sentinel by Service Area**

	kW	kWh	Number of Customers (Connections)					
Blenheim	127	38,893	35	1.59	\$ 1.71	\$ 201.93	\$ 718.20	
Bothwell	36	10,979	11	3.486	\$ 3.14	\$ 125.50	\$ 414.48	
Chatham	478	146,773	108	3.14	\$ 4.85	\$ 1,500.92	\$ 6,285.60	
Dresden	109	33,488	26	3.158	\$ 4.52	\$ 344.22	\$ 1,410.24	
Erieau	0	-	-			\$ -	\$ -	
Merlin	9	2,650	4	0.51	\$ 0.52	\$ 4.59	\$ 24.96	
Ridgetown	62	19,093	20	2.48	\$ 2.55	\$ 153.76	\$ 612.00	
Thamesville	59	18,239	16	4.012	\$ 3.12	\$ 236.71	\$ 599.04	
Tilbury	141	43,213	32	2.74	\$ 3.69	\$ 386.34	\$ 1,416.96	
Wallaceburg	302	92,816	102	3.4	\$ 4.60	\$ 1,026.80	\$ 5,630.40	
Wheatley	39	12,039	9	1.06	\$ 2.02	\$ 41.34	\$ 218.16	
	<u>1,362</u>	<u>418,183</u>	<u>363</u>			<u>\$ 4,022</u>	<u>\$ 17,330</u>	
						<u>\$ 2.9531</u>	<u>\$ 3.98</u>	

**Attachment 30**  
**Interest Ledger Reconciliation**

**Attachment 30****Entegrus Powerlines Inc. - Chatham-Kent****Reconciliation of Financial Statement Interest**

---

<b>Year</b>	<b>Long-Term Debt</b>	<b>Customer Deposits</b>	<b>Other</b>	<b>Total</b>	<b>Per Financial Statements</b>	<b>Variance</b>
2001	\$417,194	\$5,149	\$0	\$422,343	\$422,343	\$0
2002	\$1,666,000	\$31,454	\$0	\$1,697,454	\$1,697,454	\$0
2003	\$1,642,720	\$53,514	\$0	\$1,696,234	\$1,696,234	\$0
2004	\$1,654,320	\$42,555	\$0	\$1,696,875	\$1,696,875	\$0
2005	\$1,654,320	\$44,075	\$27,884	\$1,726,279	\$1,726,279	\$0

**Attachment 31**  
**Utilized Tax Rate Summary**

**Attachment 31**  
**Entegrus Powerlines Inc. - Chatham-Kent**  
**Summary of Tax Rates Utilized**

Filing	Location	Oct 1, 2001 to Dec 31, 2001	Jan 1, 2002 to Dec 31, 2002	Jan 1, 2003 to Dec 31, 2003	Jan 1, 2004 to Dec 31, 2004	Jan 1, 2005 to Dec 31, 2005
Application PILs Proxy Calculation	SIMPIL Tab TAXCALC Cell C53(54): Blended income tax rate	40.62%	38.62%	38.62%	38.62%	36.12%
	SIMPIL Tab TAXCALC Cell C88 (89): Income tax rate used for gross-up (excluding surtax)	39.50%	37.50%	37.50%	37.50%	36.12%
Combined PILs Proceeding Decision	Tax rate to calculate tax impact (Note 1)	40.62%	38.62%	36.62%	36.12%	36.12%
	Tax rate to calculate the grossed-up amount (Note 1)	39.50%	37.50%	35.50%	35.00%	35.00%
SIMPIL Models, Tab "TAXCALC"	Cell E122 (123): Calculation of true-up variance - income tax effect	40.62%	38.62%	36.62%	36.12%	36.12%
	Cell E130 (131): Income tax rate used for gross-up (excluding surtax)	39.50%	37.50%	35.50%	35.00%	35.00%
	Cell E138 (139): Calculation of Deferral Account Variance caused by changes in legislation - Revised corporate income tax rate	40.62%	38.62%	36.62%	36.12%	36.12%
	Cell E175 (176): Calculation of Deferral Account Variance caused by changes in legislation - Actual income tax rate used for gross-up (excluding surtax)	39.50%	37.50%	35.50%	35.00%	35.00%

**Notes:**

(1) For the entire period (October 1, 2001 to December 31, 2005), this represents the maximum income tax rate guidance per page 17 of the Combined Proceeding decision (EB-2008-0381).



**Attachment 32**  
**Filing Variance Analysis**

## Attachment 32

### Entegrus Powerlines Inc. - Chatham-Kent

#### Variance Analysis of September 2011 Filing vs. March 2012 Filing

Description	September 2011 Filing	March 2012 Filing	Variance	Notes
Opening Balance	\$0	\$0	\$0	
PILs Tax Proxy	\$7,818,717	\$7,808,399	-\$10,318	(A)
True-up Variance Components:				
Regulatory Reserves	\$861,415	\$0	-\$861,415	(B)
Depreciation in OM&A	\$388,377	\$0	-\$388,377	(C)
CDM expenses in rates	\$71,967	\$0	-\$71,967	(D)
Bad debts re-assessment	\$51,712	\$0	-\$51,712	(E)
Other	-\$106,335	-\$115,311	-\$8,976	
Total True-up Variance	\$1,267,136	-\$115,311	-\$1,382,447	
Deferral Account Variance - Tax Rates	-\$333,180	-\$238,558	\$94,622	(F)
PILs Collected	-\$7,798,366	-\$7,447,665	\$350,701	(G)
Ending Balance	\$954,307	\$6,865	-\$947,442	
Interest	\$264,295	\$95,422	-\$168,873	
<b>Total</b>	<b>\$1,218,602</b>	<b>\$102,287</b>	<b>-\$1,116,315</b>	

**Notes:**

(A) A formula error in the September models was corrected in March models. The March PILs Proxy numbers now tie appropriately to the applicable Decisions.

(B) The September filing treated accounting reserves for regulatory assets as true-up items. The March filing treats accounting reserves for regulatory assets as non-true-up items.

(C) The September filing treated the OM&A portion of depreciation as a true-up item. The March filing treats all depreciated as non-true-up items.

(D) The September filing treated 2005 CDM expenses in rates as a true-up item. The March filing treats 2005 CDM expenses as non-true-up items.

(E) The September filing treated 2003 bad debt re-assessment as a true-up item. It was later determined this item related to pre-2001 activity and therefore should not true-up. This is corrected in the March filing.

(F) The September filing used different tax true-up rates. The March filing utilizes the maximum tax rate guidance from the Combined Proceeding decision issued by the Board.

(G) The September filing utilized billing determinants that were incorrectly grossed up for losses and therefore overstated. The March filing utilizes distribution billing determinants without loss adjustments.