CPUC Interest Expense Used in SIMPIL Models for True-up

Description	2001	2002	2003	2004	2005
Interest on Long Term Debt	160,954	153,171	153,171	185,368	203,905
Interest on Regulatory Assets and Liabilities	0	0	0	5,420	8,815
Interest Charge from Affiliates (Chargebacks)	19,655	41,348	-	-	-
Total Interest as per Financial Statements	**180,609**	**194,519**	**153,171**	**190,788**	**212,720**
Adjustments					
Interest on Regulatory Assets and Liabilities	-	-	-	(5,420)	(8,815)
Interest Expense on Customer Diposits	-	-	-	59	656
Interest Charge from Affiliates (Chargebacks)	(19,655)	(41,348)	-	-	-
Interest Expense used for True-up in SIMPIL Models	**160,954**	**153,171**	**153,171**	**185,427**	**204,561**

CHAPLEAU PUBLIC UTILITIES CORPORATION

PILs Proxy Account 1562

PILs Tax Proxy from Decisions 2001	$	5,068
PILs Tax Proxy from Decisions 2002	$	17,627
PILs Tax Proxy from Decisions 2005	$	22,891
	$	45,586

2001 PILs Proxy Account 1562 - Expense vs. Revenues with Interest Improvement

					Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Annual Total
2001 PILs Proxy From Decision						-	-	-	-	-	-	-	-	1,689.33	1,689.33	1,689.33	5,068.00
Cumulative Total - Account 1562					-	-	-	-	-	-	-	-	-	1,689.33	3,378.67	5,068.00	
True-up Variance Adjustment					-	-	-	-	-	-	-	-	-	-	-	-	
Deferral Account Variance Adjustment					-	-	-	-	-	-	-	-	-	-	-	-	
PILs Collected From Customers -Variable Charge	kWh or kW	2001 Rate	2002 Rate	2001+2002 Rate													
Residential	kWh				-	-	-	-	-	-	-	-	-	-	-	-	
	$ Collected				-	-	-	-	-	-	-	-	-	-	-	-	
GS <50kW	kWh				-	-	-	-	-	-	-	-	-	-	-	-	
	$ Collected				-	-	-	-	-	-	-	-	-	-	-	-	
GS >50kW	kW				-	-	-	-	-	-	-	-	-	-	-	-	
	$ Collected				-	-	-	-	-	-	-	-	-	-	-	-	
Unmetered Scattered Load	kWh				-	-	-	-	-	-	-	-	-	-	-	-	
	$ Collected				-	-	-	-	-	-	-	-	-	-	-	-	
Sentinel Lights	kW				-	-	-	-	-	-	-	-	-	-	-	-	
	$ Collected				-	-	-	-	-	-	-	-	-	-	-	-	
Street Lights	kW				-	-	-	-	-	-	-	-	-	-	-	-	
	$ Collected				-	-	-	-	-	-	-	-	-	-	-	-	
Total PILs Collected - Variable Charge																	
PILs Collected From Customers - Fixed Charge	Cust. #s				-	-	-	-	-	-	-	-	-	-	-	-	
					-	-	-	-	-	-	-	-	-	-	-	-	
Residential	Customers				-	-	-	-	-	-	-	-	-	-	-	-	
					-	-	-	-	-	-	-	-	-	-	-	-	
GS <50kW	Customers				-	-	-	-	-	-	-	-	-	-	-	-	
					-	-	-	-	-	-	-	-	-	-	-	-	
GS >50kW	Customers				-	-	-	-	-	-	-	-	-	-	-	-	
					-	-	-	-	-	-	-	-	-	-	-	-	
Unmetered Scattered Load	Connections				-	-	-	-	-	-	-	-	-	-	-	-	
					-	-	-	-	-	-	-	-	-	-	-	-	
Sentinel Lights	Connections				-	-	-	-	-	-	-	-	-	-	-	-	
Street Lights	Connections				-	-	-	-	-	-	-	-	-	-	-	-	
Total PILs Collected - Fixed Charge					-	-	-	-	-	-	-	-	-	-	-	-	
Total Collected From Customers					-	-	-	-	-	-	-	-	-	-	-	-	-
Ending Balance					-	-	-	-	-	-	-	-	-	1,689.33	3,378.67	5,068.00	5,068.00
Interest Rate - Annual					7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	
Interest Rate - Monthly					0.6042%	0.6042%	0.6042%	0.6042%	0.6042%	0.6042%	0.6042%	0.6042%	0.6042%	0.6042%	0.6042%	0.6042%	
Cumulative Interest						-	-	-	-	-	-	-	-	-	-	10.21	30.62
Monthly Interest Improvement (return to customer)					-	-	-	-	-	-	-	-	-		10.21	20.41	30.62

2002 PILs Proxy Account 1562 - Expense vs. Revenues with Interest Improvement

					Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sep-02	Oct-02	Nov-02	Dec-02	Annual Total
Opening Balance					5,068.00	6,038.42	7,008.83	5,740.18	4,585.26	3,554.62	2,825.19	2,014.92	1,251.07	504.22	(211.61)	(1,067.16)	5068.00
2002 Pils Proxy From Decision					1,468.92	1,468.92	1,468.92	1,468.92	1,468.92	1,468.92	1,468.92	1,468.92	1,468.92	1,468.92	1,468.92	1,468.92	17,627.00
Cumulative Total - Account 1562					6,536.92	7,507.33	8,477.75	7,209.10	6,054.18	5,023.53	4,294.11	3,483.83	2,719.98	1,973.13	1,257.31	401.75	22,695.00
True-up Variance Adjustment					(498.50)	(498.50)	(498.50)	(498.50)	(498.50)	(498.50)	(498.50)	(498.50)	(498.50)	(498.50)	(498.50)	(498.50)	(5,982.00)
Deferral Account Variance Adjustment					-	-	-	-	-	-	-	-	-	-	-	-	-
PILs Collected From Customers -Variable Charge	kWh or kW	2001 Rate	2002 Rate	2001+2002 Rate													
Residential	kWh	0.000072	0.000268	0.000340	-	-	2,047,930	1,789,602	1,469,380	913,730	961,330	849,144	797,181	754,169	1,066,860	1,398,209	12,047,535
	$ Collected						(696.30)	(608.46)	(499.59)	(310.67)	(326.85)	(288.71)	(271.04)	(256.42)	(362.73)	(475.39)	
GS <50kW	kWh	0.000063	0.000235	0.000298	-	-	670,665	644,018	511,390	276,575	397,557	367,371	379,220	325,655	412,424	496,897	4,481,772
	$ Collected						(199.86)	(191.92)	(152.39)	(82.42)	(118.47)	(109.48)	(113.01)	(97.05)	(122.90)	(148.08)	
GS >50kW	kW	0.009027	0.033376	0.042403	-	-	2,469.9	1,900.0	2,256.8	1,258.6	1,937.8	1,950.3	1,887.1	1,872.4	2,055.0	2,382.0	19,970
	$ Collected						(104.73)	(80.57)	(95.70)	(53.37)	(82.17)	(82.70)	(80.02)	(79.40)	(87.14)	(101.00)	
Unmetered Scattered Load	kWh	0.000063	0.000235	0.000298	-	-	-	-	-	-	-	-	-	-	-	-	-
	$ Collected																
Sentinel Lights	kW	0.039728	0.146881	0.186609	-	-	7.5	7.5	7.5	7.5	6.5	7.5	6.5	7.5	6.5	7.5	72
	$ Collected						(1.40)	(1.40)	(1.40)	(1.40)	(1.21)	(1.40)	(1.21)	(1.40)	(1.21)	(1.40)	
Street Lights	kW	0.017613	0.085119	0.102732	-	-	65.0	65.0	65.0	65.0	65.0	65.0	65.0	65.0	65.0	65.0	650
	$ Collected								(6.68)	(6.68)	(6.68)	(6.68)	(6.68)	(6.68)	(6.68)	(6.68)	
Total PILs Collected - Variable Charge					-	-	(1,002.29)	(882.35)	(755.76)	(454.53)	(535.38)	(488.96)	(471.96)	(440.94)	(580.66)	(732.55)	(6,345.37)
PILs Collected From Customers - Fixed Charge	Cust. #s	2001 Rate	2002 Rate	2001+2002 Rate													
Residential	Customers	0.1673	0.6186	0.7859	-	-	1,175	1,175	1,175	1,175	1,175	1,175	1,175	1,175	1,175	1,175	
							(923)	(923)	(923)	(923)	(923)	(923)	(923)	(923)	(923)	(923)	
GS <50kW	Customers	0.2630	0.9722	1.2352	-	-	174	174	174	174	174	174	174	174	174	174	
							(215)	(215)	(215)	(215)	(215)	(215)	(215)	(215)	(215)	(215)	
GS >50kW	Customers	1.3259	4.9020	6.2279	-	-	15	15	15	15	15	15	15	15	15	15	
							(93)	(93)	(93)	(93)	(93)	(93)	(93)	(93)	(93)	(93)	
Unmetered Scattered Load	Connections	0.0000	0.0000	0.0000	-	-											
									-	-	-	-	-	-	-	-	
Sentinel Lights	Connections	0.0191	0.0705	0.0896	-	-	30	30	30	30	30	30	30	30	30	30	
							(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
Street Lights	Connections	0.0068	0.0250	0.0318	-	-	341	341	341	341	341	341	341	341	341	341	
							(2)	(9)	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(11)	
Total PILs Collected - Fixed Charge					-	-	(1,236.78)	(1,242.99)	(1,245.31)	(1,245.31)	(1,245.31)	(1,245.31)	(1,245.31)	(1,245.31)	(1,245.31)	(1,245.31)	(12,442.23)
Total Collected From Customers					-	-	(2,239.07)	(2,125.34)	(2,001.06)	(1,699.84)	(1,780.69)	(1,734.27)	(1,717.27)	(1,686.24)	(1,825.97)	(1,977.86)	(18,787.60)
Ending Balance					6,038.42	7,008.83	5,740.18	4,585.26	3,554.62	2,825.19	2,014.92	1,251.07	504.22	(211.61)	(1,067.16)	(2,074.60)	(2,074.60)
Interest Rate - Annual					7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	
Interest Rate - Monthly					0.006042	0.6042%	0.6042%	0.6042%	0.6042%	0.6042%	0.6042%	0.6042%	0.6042%	0.6042%	0.6042%	0.6042%	
Cumulative Interest					30.62	61.24	97.72	140.07	174.75	202.46	223.93	241.00	253.18	260.74	263.78	262.50	256.06
Monthly Interest Improvement (return to customer)					30.62	36.48	42.35	34.68	27.70	21.48	17.07	12.17	7.56	3.05	(1.28)	(6.45)	225.44

2003 PILs Proxy Account 1562 - Expense vs. Revenues with Interest Improvement

					Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	Annual Total
Opening Balance					(2,074.60)	(4,122.05)	(6,352.78)	(8,612.46)	(10,829.05)	(12,867.86)	(14,760.07)	(16,518.26)	(18,204.92)	(19,824.49)	(21,483.39)	(23,245.13)	(2,074.60)
2001 and 2002 Proxy From Decision					1,891.25	1,891.25	1,891.25	1,891.25	1,891.25	1,891.25	1,891.25	1,891.25	1,891.25	1,891.25	1,891.25	1,891.25	22,695.00
Cumulative Total - Account 1562					(183.35)	(2,230.80)	(4,461.53)	(6,721.21)	(8,937.80)	(10,976.61)	(12,868.82)	(14,627.01)	(16,313.67)	(17,933.24)	(19,592.14)	(21,353.88)	20,620.40
True-up Variance Adjustment					(1,842.67)	(1,842.67)	(1,842.67)	(1,842.67)	(1,842.67)	(1,842.67)	(1,842.67)	(1,842.67)	(1,842.67)	(1,842.67)	(1,842.67)	(1,842.67)	(22,112.00)
Deferral Account Variance Adjustment					-	-	-	-	-	-	-	-	-	-	-	-	-
PILs Collected From Customers -Variable Charge	**kWh or kW**	**2001 Rate**	**2002 Rate**	**2001+2002 Rate**													
Residential	kWh	0.000072	0.000268	0.000340	1,614,630	2,085,604	2,110,376	2,009,061	1,639,780	1,322,204	1,007,182	847,186	732,585	799,128	1,024,898	1,341,269	16,533,903
	$ Collected				(548.97)	(709.11)	(717.53)	(683.08)	(557.53)	(449.55)	(342.44)	(288.04)	(249.08)	(271.70)	(348.47)	(456.03)	
GS <50kW	kWh	0.000063	0.000235	0.000298	589,055	694,002	733,159	711,550	552,130	444,362	411,072	380,968	305,242	343,870	399,285	469,969	6,034,664
	$ Collected				(175.54)	(206.81)	(218.48)	(212.04)	(164.53)	(132.42)	(122.50)	(113.53)	(90.96)	(102.47)	(118.99)	(140.05)	
GS >50kW	kW	0.009027	0.033376	0.042403	2,548.0	2,341.3	2,550.2	2,498.4	2,387.1	2,233.6	1,832.8	1,640.4	1,538.5	1,631.7	1,857.4	2,061.9	25,121.3
	$ Collected				(108.04)	(99.28)	(108.14)	(105.94)	(101.22)	(94.71)	(77.72)	(69.56)	(65.24)	(69.19)	(78.76)	(87.43)	
Unmetered Scattered Load	kWh	0.000000	0.000000	0.000000	-	-	-	-	-	-	-	-	-	-	-	-	-
	$ Collected																
Sentinel Lights	kW	0.039728	0.146881	0.186609	6.3	7.9	6.1	6.3	6.5	6.3	7.6	7.2	5.2	5.5	5.8	5.1	75.8
	$ Collected				(11.72)	(12.13)	(12.13)	(12.13)	(12.13)	(12.13)	(12.13)	(12.13)	(11.33)	(12.13)	(12.13)	(11.72)	
Street Lights	kW	0.017613	0.085119	0.102732	62.8	65.0	65.0	65.0	65.0	65.0	65.0	65.0	60.7	65.0	65.0	62.8	771.3
	$ Collected				(6.45)	(6.68)	(6.68)	(6.68)	(6.68)	(6.68)	(6.68)	(6.68)	(6.24)	(6.68)	(6.68)	(6.45)	
Total PILs Collected - Variable Charge					(850.73)	(1,034.00)	(1,062.95)	(1,019.87)	(842.09)	(695.49)	(561.46)	(489.94)	(422.84)	(462.17)	(565.02)	(701.68)	(8,708.24)
PILs Collected From Customers - Fixed Charge	**Cust. #s**	**2001 Rate**	**2002 Rate**	**2001+2002 Rate**													
Residential	**Customers**	0.1673	0.6186	0.7859	1,175	1,175	1,175	1,175	1,175	1,175	1,175	1,175	1,175	1,175	1,175	1,175	
					(923)	(923)	(923)	(923)	(923)	(923)	(923)	(923)	(923)	(923)	(923)	(923)	
GS <50kW	**Customers**	0.2630	0.9722	1.2352	174	174	174	174	174	174	174	174	174	174	174	174	
					(215)	(215)	(215)	(215)	(215)	(215)	(215)	(215)	(215)	(215)	(215)	(215)	
GS >50kW	**Customers**	1.3259	4.9020	6.2279	15	15	15	15	15	15	15	15	15	15	15	15	
					(93)	(93)	(93)	(93)	(93)	(93)	(93)	(93)	(93)	(93)	(93)	(93)	
Unmetered Scattered Load	**Connections**	0.0000	0.0000	0.0000													
									-	-	-	-	-	-	-	-	
Sentinel Lights	**Connections**	0.0191	0.0705	0.0896	30	30	30	30	30	30	30	30	30	30	30	30	
					(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
Street Lights	**Connections**	0.0068	0.0250	0.0318	341	341	341	341	341	341	341	341	341	341	341	341	
					(11)	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(11)	
Total PILs Collected - Fixed Charge					(1,245.31)	(1,245.31)	(1,245.31)	(1,245.31)	(1,245.31)	(1,245.31)	(1,245.31)	(1,245.31)	(1,245.31)	(1,245.31)	(1,245.31)	(1,245.31)	(14,943.69)
Total Collected From Customers					(2,096.03)	(2,279.31)	(2,308.26)	(2,265.18)	(2,087.39)	(1,940.80)	(1,806.77)	(1,735.24)	(1,668.15)	(1,707.48)	(1,810.33)	(1,946.99)	(23,651.94)
Ending Balance					(4,122.05)	(6,352.78)	(8,612.46)	(10,829.05)	(12,867.86)	(14,760.07)	(16,518.26)	(18,204.92)	(19,824.49)	(21,483.39)	(23,245.13)	(25,143.54)	(25,143.54)
Interest Rate - Annual					7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	
Interest Rate - Monthly					0.6042%	0.6042%	0.6042%	0.6042%	0.6042%	0.6042%	0.6042%	0.6042%	0.6042%	0.6042%	0.6042%	0.6042%	
Cumulative Interest					256.06	243.52	218.62	180.24	128.20	62.78	(14.97)	(104.14)	(203.94)	(313.93)	(433.70)	(563.50)	**(703.94)**
Monthly Interest Improvement (return to customer)					(12.53)	(24.90)	(38.38)	(52.03)	(65.43)	(77.74)	(89.18)	(99.80)	(109.99)	(119.77)	(129.80)	(140.44)	(959.99)

2004 PILs Proxy Account 1562 - Expense vs. Revenues with Interest Improvement

						Jan-04	Feb-04	Mar-04	Apr-04	May-04	Jun-04	Jul-04	Aug-04	Sep-04	Oct-04	Nov-04	Dec-04	Annual Total
Opening Balance						(25,143.54)	(27,084.78)	(29,353.52)	(31,656.31)	(34,017.33)	(35,969.40)	(37,545.83)	(39,031.41)	(40,355.83)	(41,566.92)	(42,864.28)	(44,221.92)	(25,143.54)
2001 and 2002 Proxy From Decision						1,891.25	1,891.25	1,891.25	-	-	-	-	-	-	-	-	-	5,673.75
2002 Proxy From Decision						-	-	-	1,468.92	1,468.92	1,468.92	1,468.92	1,468.92	1,468.92	1,468.92	1,468.92	1,468.92	13,220.25
Cumulative Total - Account 1562						(23,252.29)	(25,193.53)	(27,462.27)	(30,187.39)	(32,548.41)	(34,500.48)	(36,076.92)	(37,562.49)	(38,886.91)	(40,098.00)	(41,395.36)	(42,753.00)	(6,249.54)
True-up Variance Adjustment						(1,783.58)	(1,783.58)	(1,783.58)	(1,783.58)	(1,783.58)	(1,783.58)	(1,783.58)	(1,783.58)	(1,783.58)	(1,783.58)	(1,783.58)	(1,783.58)	(21,403.00)
Deferral Account Variance Adjustment						(38.17)	(38.17)	(38.17)	(38.17)	(38.17)	(38.17)	(38.17)	(38.17)	(38.17)	(38.17)	(38.17)	(38.17)	(458.00)
PILs Collected From Customers -Variable Charge	**kWh or kW**	**2001 Rate**	**2002 Rate**	**2001+2002 Rate(3Mths)**	**2002 Rate Var.(9 Mths)**													
Residential	kWh	0.000072	0.000268	0.000340	0.000745	1,485,250	2,203,531	2,140,785	1,895,227	1,515,405	1,094,178	1,014,796	823,624	737,753	815,547	877,939	1,277,010	15,881,045
	$ Collected					(504.99)	(749.20)	(727.87)	(1,411.94)	(1,128.98)	(815.16)	(756.02)	(613.60)	(549.63)	(607.58)	(654.06)	(951.37)	
GS <50kW	kWh	0.000063	0.000235	0.000298	0.000600	538,160	785,465	754,055	689,757	502,701	435,128	405,364	379,712	311,723	351,794	345,325	460,262	5,959,446
	$ Collected					(160.37)	(234.07)	(224.71)	(413.85)	(301.62)	(261.08)	(243.22)	(227.83)	(187.03)	(211.08)	(207.20)	(276.16)	
GS >50kW	kW	0.009027	0.033376	0.042403	0.068160	2,190.2	2,375.2	2,453.1	2,422.3	2,249.0	1,933.0	1,724.0	1,675.0	1,555.0	1,612.0	1,877.0	2,027.0	24,093
	$ Collected					(92.87)	(100.72)	(167.20)	(165.10)	(153.29)	(131.75)	(117.51)	(114.17)	(105.99)	(109.87)	(127.94)	(138.16)	
Unmetered Scattered Load	kWh	0.000000	0.000000	0.000000	0.000000	-	-	-	-	-	-	-	-	-	-	-	-	-
	$ Collected																	
Sentinel Lights	kW	0.039728	0.146881	0.186609	0.380079	5.2	6.2	5.2	5.8	4.3	5.0	6.0	6.0	5.0	6.0	5.0	5.0	65
	$ Collected					(0.97)	(1.16)	(0.97)	(2.20)	(1.63)	(1.90)	(2.28)	(2.28)	(1.90)	(2.28)	(1.90)	(1.90)	
Street Lights	kW	0.017613	0.085119	0.102732	0.210932	61	76	61	72	65	65	65	65	65	65	65	65	789
	$ Collected					(6.24)	(7.79)	(6.24)	(15.08)	(13.71)	(13.71)	(13.71)	(13.71)	(13.71)	(13.71)	(13.71)	(13.71)	
Total PILs Collected - Variable Charge						(765.43)	(1,092.93)	(1,126.98)	(2,008.19)	(1,599.23)	(1,223.60)	(1,132.74)	(971.59)	(858.26)	(944.52)	(1,004.81)	(1,381.30)	(14,109.59)
PILs Collected From Customers - Fixed Charge	**Cust. #s**	**2001 Rate**	**2002 Rate**	**2001+2002 Rate**														
Residential	**Customers**	0.1673	0.6186	0.7859		1,175	1,175	1,175										
	$ Collected					(923)	(923)	(923)	-	-	-	-	-	-	-	-	-	
GS <50kW	**Customers**	0.2630	0.9722	1.2352		174	174	174										
	$ Collected					(215)	(215)	(215)	-	-	-	-	-	-	-	-	-	
GS >50kW	**Customers**	1.3259	4.9020	6.2279		15	15	15										
	$ Collected					(93)	(93)	(93)	-	-	-	-	-	-	-	-	-	
Unmetered Scattered Load	**Connection**	0.0000	0.0000	0.0000		-	-	-										
	$ Collected					-	-	-	-	-	-	-	-	-	-	-	-	
Sentinel Lights	**Connections**	0.0191	0.0705	0.0896		30	30	30										
	$ Collected					(3)	(3)	(3)	-	-	-	-	-	-	-	-	-	
Street Lights	**Connections**	0.0068	0.0250	0.0318		341	341	341										
	$ Collected					(11)	(11)	(11)	-	-	-	-	-	-	-	-	-	
Total PILs Collected - Fixed Charge						(1,245.31)	(1,245.31)	(1,245.31)	-	-	-	-	-	-	-	-	-	(3,735.92)
Total Collected From Customers						(2,010.74)	(2,338.24)	(2,372.29)	(2,008.19)	(1,599.23)	(1,223.60)	(1,132.74)	(971.59)	(858.26)	(944.52)	(1,004.81)	(1,381.30)	(17,845.51)
Ending Balance						(27,084.78)	(29,353.52)	(31,656.31)	(34,017.33)	(35,969.40)	(37,545.83)	(39,031.41)	(40,355.83)	(41,566.92)	(42,864.28)	(44,221.92)	(45,956.05)	(45,956.05)
Interest Rate - Annual						7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	
Interest Rate - Monthly						0.6042%	0.6042%	0.6042%	0.6042%	0.6042%	0.6042%	0.6042%	0.6042%	0.6042%	0.6042%	0.6042%	0.6042%	
Cumulative Interest						(703.94)	(855.84)	(1,019.48)	(1,196.83)	(1,388.08)	(1,593.60)	(1,810.92)	(2,037.76)	(2,273.57)	(2,517.39)	(2,768.52)	(3,027.49)	**(3,294.67)**
Monthly Interest Improvement (return to customer)						(151.91)	(163.64)	(177.34)	(191.26)	(205.52)	(217.32)	(226.84)	(235.81)	(243.82)	(251.13)	(258.97)	(267.17)	(2,590.73)

2005 PILs Proxy Account 1562 - Expense vs. Revenues with Interest Improvement

				Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Annual Total
Opening Balance				(45,956.05)	(48,509.16)	(51,594.82)	(54,644.22)	(58,983.05)	(60,194.23)	(62,343.31)	(64,223.58)	(65,821.64)	(67,489.35)	(69,121.35)	(70,883.09)	(45,956.05)
2002 PILs Proxy From Decision				1,468.92	1,468.92	1,468.92	-	-	-	-	-	-	-	-	-	4,406.75
2005 PILs Proxy From Decision				-	-	-	1,907.58	1,907.58	1,907.58	1,907.58	1,907.58	1,907.58	1,907.58	1,907.58	1,907.58	17,168.25
Cumulative Total				(44,487.14)	(47,040.24)	(50,125.91)	(52,736.63)	(57,075.47)	(58,286.64)	(60,435.73)	(62,316.00)	(63,914.06)	(65,581.77)	(67,213.77)	(68,975.50)	(24,381.05)
True-up Variance Adjustment				(2,389.17)	(2,389.17)	(2,389.17)	(2,389.17)	(2,389.17)	(2,389.17)	(2,389.17)	(2,389.17)	(2,389.17)	(2,389.17)	(2,389.17)	(2,389.17)	(28,670.00)
Deferral Account Variance Adjustment				(38.17)	(38.17)	(38.17)	(38.17)	(38.17)	(38.17)	(38.17)	(38.17)	(38.17)	(38.17)	(38.17)	(38.17)	(458.00)
PILs Collected From Customers -Variable Charge	**kWh or kW**	**2002 Rate Var.(3Mths)**	**2005 Rate Var.(9Mths)**													
Residential	kWh	0.000745	0.001000	1,502,870	2,025,760	2,008,050	2,793,078	497,711	1,154,910	934,220	692,284	747,499	714,807	842,930	1,297,410	15,211,529
	$ Collected			(1,119.64)	(1,509.19)	(1,496.00)	(2,793.08)	(497.71)	(1,154.91)	(934.22)	(692.28)	(747.50)	(714.81)	(842.93)	(1,297.41)	
GS <50kW	kWh	0.000600	0.000700	516,842	736,934	689,793	979,732	186,836	429,656	388,992	337,924	369,528	365,222	341,221	557,645	5,900,325
	$ Collected			(310.11)	(442.16)	(413.88)	(685.81)	(130.79)	(300.76)	(272.29)	(236.55)	(258.67)	(255.66)	(238.85)	(390.35)	
GS >50kW	kW	0.068160	0.083100	2,191	2,346	2,428	3,664	669	1,833	1,592	1,542	1,445	1,445	1,671	2,066	22,892
	$ Collected			(149.34)	(159.90)	(165.49)	(304.48)	(55.59)	(152.32)	(132.30)	(128.14)	(120.08)	(120.08)	(138.86)	(171.68)	
Unmetered Scattered Load	kWh	0.000000	0.000000	-	-	-	-	-	-	-	-	-	-	-	-	-
	$ Collected															
Sentinel Lights	kW	0.380079	0.365900	5.0	6.0	5.0	9.0	2.0	5.0	6.0	5.0	6.0	6.0	5.0	5.7	65.7
	$ Collected			(1.90)	(2.28)	(1.90)	(3.29)	(0.73)	(1.83)	(2.20)	(1.83)	(2.20)	(2.20)	(1.83)	(2.09)	
Street Lights	kW	0.210932	0.300200	65	65	65	108	22	65	65	65	65	65	65	65	780
	$ Collected			(13.71)	(13.71)	(13.71)	(32.42)	(6.60)	(19.51)	(19.51)	(19.51)	(19.51)	(19.51)	(19.51)	(19.51)	
Total PILs Collected - Variable Charge				(1,594.69)	(2,127.25)	(2,090.98)	(3,819.08)	(691.43)	(1,629.33)	(1,360.52)	(1,078.31)	(1,147.96)	(1,112.25)	(1,241.99)	(1,881.04)	(19,775)
PILs Collected From Customers - Fixed Charge																
Residential		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
GS <50kW		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
GS >50kW		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Unmetered Scattered Load		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sentinel Lights		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Street Lights		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total PILs Collected - Fixed Charge		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Collected From Customers				(1,594.69)	(2,127.25)	(2,090.98)	(3,819.08)	(691.43)	(1,629.33)	(1,360.52)	(1,078.31)	(1,147.96)	(1,112.25)	(1,241.99)	(1,881.04)	(19,774.83)
Ending Balance				(48,509.16)	(51,594.82)	(54,644.22)	(58,983.05)	(60,194.23)	(62,343.31)	(64,223.58)	(65,821.64)	(67,489.35)	(69,121.35)	(70,883.09)	(73,283.88)	(73,283.88)
Interest Rate - Annual				7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	
Interest Rate - Monthly				0.6042%	0.6042%	0.6042%	0.6042%	0.6042%	0.6042%	0.6042%	0.6042%	0.6042%	0.6042%	0.6042%	0.6042%	
Cumulative Interest				(3,294.67)	(3,572.32)	(3,865.40)	(4,177.11)	(4,507.26)	(4,863.61)	(5,227.29)	(5,603.94)	(5,991.96)	(6,389.63)	(6,797.38)	(7,214.99)	**(7,643.24)**
Monthly Interest Improvement (return to customer)				(277.65)	(293.08)	(311.72)	(330.14)	(356.36)	(363.67)	(376.66)	(388.02)	(397.67)	(407.75)	(417.61)	(428.25)	(4,348.57)

2006 PILs Proxy Account 1562 - Expense vs. Revenues with Interest Improvement

			Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06	Annual Total
Opening Balance			(73,283.88)	(76,254.80)	(79,672.90)	(82,999.13)	(86,080.29)	(91,668.18)	(94,418.26)	(97,168.34)	(99,918.43)	(102,668.51)	(105,418.59)	(108,168.68)	(73,283.88)
2005 PILs Proxy From Decision			1,907.58	1,907.58	1,907.58	1,907.58	-	-	-	-	-	-	-	-	7,630.33
Cumulative Total			(71,376.30)	(74,347.22)	(77,765.32)	(81,091.54)	(86,080.29)	(91,668.18)	(94,418.26)	(97,168.34)	(99,918.43)	(102,668.51)	(105,418.59)	(108,168.68)	(65,653.55)
True-up Variance Adjustment			(2,750.08)	(2,750.08)	(2,750.08)	(2,750.08)	(2,750.08)	(2,750.08)	(2,750.08)	(2,750.08)	(2,750.08)	(2,750.08)	(2,750.08)	(2,750.08)	(33,001.00)
Deferral Account Variance Adjustment			-	-	-	-	-	-	-	-	-	-	-	-	-
PILs Collected From Customers -Variable Charge	**kWh or kW**	**2005 Rate Var.(9Mths)**													
Residential	kWh	0.001000	1,538,175	1,901,595	1,808,590	1,635,098	2,052,137	-	-	-	-	-	-	-	8,935,595
	$ Collected		(1,538.18)	(1,901.60)	(1,808.59)	(1,635.10)	(2,052.14)	-	-	-	-	-	-	-	
GS <50kW	kWh	0.000700	548,747	637,989	661,537	592,169	725,928	-	-	-	-	-	-	-	3,166,370
	$ Collected		(384.12)	(446.59)	(463.08)	(414.52)	(508.15)	-	-	-	-	-	-	-	
GS >50kW	kW	0.083100	2,238	2,493	2,308	2,032	2,940	-	-	-	-	-	-	-	12,011
	$ Collected		(185.98)	(207.17)	(191.79)	(168.86)	(244.31)	-	-	-	-	-	-	-	
Unmetered Scattered Load	kWh	0.000000													
	$ Collected														
Sentinel Lights	kW	0.365900	2	2	2	2	3	-	-	-	-	-	-	-	11
	$ Collected		(0.63)	(0.74)	(0.75)	(0.67)	(1.09)	-	-	-	-	-	-	-	
Street Lights	kW	0.300200	65	65	65	65	107	-	-	-	-	-	-	-	367
	$ Collected		(19.51)	(19.51)	(19.51)	(19.51)	(32.12)	-	-	-	-	-	-	-	
Total PILs Collected - Variable Charge			(2,128.42)	(2,575.60)	(2,483.72)	(2,238.66)	(2,837.81)	-	-	-	-	-	-	-	(12,264.21)
PILs Collected From Customers - Fixed Charge															
Residential		-	-	-	-	-	-	-	-	-	-	-	-	-	
GS <50kW		-	-	-	-	-	-	-	-	-	-	-	-	-	
GS >50kW		-	-	-	-	-	-	-	-	-	-	-	-	-	
Unmetered Scattered Load		-	-	-	-	-	-	-	-	-	-	-	-	-	
Sentinel Lights		-	-	-	-	-	-	-	-	-	-	-	-	-	
Street Lights		-	-	-	-	-	-	-	-	-	-	-	-	-	
Total PILs Collected - Fixed Charge		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Collected From Customers			(2,128.42)	(2,575.60)	(2,483.72)	(2,238.66)	(2,837.81)	-	-	-	-	-	-	-	(12,264.21)
Ending Balance			(76,254.80)	(79,672.90)	(82,999.13)	(86,080.29)	(91,668.18)	(94,418.26)	(97,168.34)	(99,918.43)	(102,668.51)	(105,418.59)	(108,168.68)	(110,918.76)	(110,918.76)
Interest Rate - Annual			7.25%	7.25%	7.25%	4.14%	4.14%	4.14%	4.59%	4.59%	4.59%	4.59%	4.59%	4.59%	
Interest Rate - Monthly			0.6042%	0.6042%	0.6042%	0.3450%	0.3450%	0.3450%	0.3825%	0.3825%	0.3825%	0.3825%	0.3825%	0.3825%	
Cumulative Interest			(7,643.24)	(8,086.00)	(8,546.70)	(9,028.06)	(9,314.41)	(9,611.39)	(9,927.64)	(10,288.79)	(10,660.46)	(11,042.65)	(11,435.35)	(11,838.58)	**(12,252.33)**
Monthly Interest Improvement (return to customer)			(442.76)	(460.71)	(481.36)	(286.35)	(296.98)	(316.26)	(361.15)	(371.67)	(382.19)	(392.71)	(403.23)	(413.75)	(4,609.08)

2007 PILs Proxy Account 1562 - Expense vs. Revenues with Interest Improvement

		Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Annual Total
Opening Balance		(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)
Pils Proxy		-	-	-	-	-	-	-	-	-	-	-	-	-
Cumulative Total		**(110,918.76)**	**(110,918.76)**	**(110,918.76)**	**(110,918.76)**	**(110,918.76)**	**(110,918.76)**	**(110,918.76)**	**(110,918.76)**	**(110,918.76)**	**(110,918.76)**	**(110,918.76)**	**(110,918.76)**	**(110,918.76)**
True-up Variance Adjustment														
Deferral Account Variance Adjustment														
PILs Collected From Customers -Variable Charge	**kWh or kW**													
Residential	kWh													
	$ Collected	-	-	-	-	-	-	-	-	-	-	-	-	
GS <50kW	kWh													
	$ Collected	-	-	-	-	-	-	-	-	-	-	-	-	
GS >50kW	kW													
	$ Collected	-	-	-	-	-	-	-	-	-	-	-	-	
Unmetered Scattered Load	kWh													
	$ Collected	-	-	-	-	-	-	-	-	-	-	-	-	
Sentinel Lights	kW													
	$ Collected	-	-	-	-	-	-	-	-	-	-	-	-	
Street Lights	kW													
	$ Collected	-	-	-	-	-	-	-	-	-	-	-	-	
Total PILs Collected - Variable Charge		-	-	-	-	-	-	-	-	-	-	-	-	-
PILs Collected From Customers - Fixed Charge														
Residential		-	-	-	-	-	-	-	-	-	-	-	-	
GS <50kW		-	-	-	-	-	-	-	-	-	-	-	-	
GS >50kW		-	-	-	-	-	-	-	-	-	-	-	-	
Unmetered Scattered Load		-	-	-	-	-	-	-	-	-	-	-	-	
Sentinel Lights		-	-	-	-	-	-	-	-	-	-	-	-	
Street Lights		-	-	-	-	-	-	-	-	-	-	-	-	
Total PILs Collected - Fixed Charge		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Collected From Customers		-	-	-	-	-	-	-	-	-	-	-	-	-
Ending Balance		(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)
Interest Rate - Annual		4.59%	4.59%	4.59%	4.59%	4.59%	4.59%	4.59%	4.59%	4.59%	5.14%	5.14%	5.14%	
Interest Rate - Monthly		0.3825%	0.3825%	0.3825%	0.3825%	0.3825%	0.3825%	0.3825%	0.3825%	0.3825%	0.4283%	0.4283%	0.4283%	
Cumulative Interest		(12,252.33)	(12,676.59)	(13,100.85)	(13,525.12)	(13,949.38)	(14,373.65)	(14,797.91)	(15,222.18)	(15,646.44)	(16,070.70)	(16,545.81)	(17,020.91)	**(17,496.01)**
Monthly Interest Improvement (return to customer)		(424.26)	(424.26)	(424.26)	(424.26)	(424.26)	(424.26)	(424.26)	(424.26)	(424.26)	(475.10)	(475.10)	(475.10)	(5,243.68)

2008 PILs Proxy Account 1562 - Expense vs. Revenues with Interest Improvement

		Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Annual Total
Opening Balance		(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)
Pils Proxy		-	-	-	-	-	-	-	-	-	-	-	-	-
Cumulative Total		**(110,918.76)**	**(110,918.76)**	**(110,918.76)**	**(110,918.76)**	**(110,918.76)**	**(110,918.76)**	**(110,918.76)**	**(110,918.76)**	**(110,918.76)**	**(110,918.76)**	**(110,918.76)**	**(110,918.76)**	**(110,918.76)**
True-up Variance Adjustment														
Deferral Account Variance Adjustment														
PILs Collected From Customers -Variable Charge	**kWh or kW**													
Residential	kWh													
	$ Collected	-	-	-	-	-	-	-	-	-	-	-	-	
GS <50kW	kWh													
	$ Collected	-	-	-	-	-	-	-	-	-	-	-	-	
GS >50kW	kW													
	$ Collected	-	-	-	-	-	-	-	-	-	-	-	-	
Unmetered Scattered Load	kWh													
	$ Collected	-	-	-	-	-	-	-	-	-	-	-	-	
Sentinel Lights	kW													
	$ Collected	-	-	-	-	-	-	-	-	-	-	-	-	
Street Lights	kW													
	$ Collected	-	-	-	-	-	-	-	-	-	-	-	-	
Total PILs Collected - Variable Charge		-	-	-	-	-	-	-	-	-	-	-	-	-
PILs Collected From Customers - Fixed Charge														
Residential		-	-	-	-	-	-	-	-	-	-	-	-	
GS <50kW		-	-	-	-	-	-	-	-	-	-	-	-	
GS >50kW		-	-	-	-	-	-	-	-	-	-	-	-	
Unmetered Scattered Load		-	-	-	-	-	-	-	-	-	-	-	-	
Sentinel Lights		-	-	-	-	-	-	-	-	-	-	-	-	
Street Lights		-	-	-	-	-	-	-	-	-	-	-	-	
Total PILs Collected - Fixed Charge		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Collected From Customers		-	-	-	-	-	-	-	-	-	-	-	-	-
Ending Balance		(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)
Interest Rate - Annual		5.14%	5.14%	5.14%	4.08%	4.08%	4.08%	3.35%	3.35%	3.35%	3.35%	3.35%	3.35%	
Interest Rate - Monthly		0.4283%	0.4283%	0.4283%	0.3400%	0.3400%	0.3400%	0.2792%	0.2792%	0.2792%	0.2792%	0.2792%	0.2792%	
Cumulative Interest		(17,496.01)	(17,971.11)	(18,446.21)	(18,921.32)	(19,298.44)	(19,675.56)	(20,052.69)	(20,362.33)	(20,671.98)	(20,981.63)	(21,291.28)	(21,600.93)	**(21,910.57)**
Monthly Interest Improvement (return to customer)		(475.10)	(475.10)	(475.10)	(377.12)	(377.12)	(377.12)	(309.65)	(309.65)	(309.65)	(309.65)	(309.65)	(309.65)	(4,414.57)

2009 PILs Proxy Account 1562 - Expense vs. Revenues with Interest Improvement

		Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Annual Total
Opening Balance		(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)
Pils Proxy		-	-	-	-	-	-	-	-	-	-	-	-	-
Cumulative Total		**(110,918.76)**	**(110,918.76)**	**(110,918.76)**	**(110,918.76)**	**(110,918.76)**	**(110,918.76)**	**(110,918.76)**	**(110,918.76)**	**(110,918.76)**	**(110,918.76)**	**(110,918.76)**	**(110,918.76)**	**(110,918.76)**
True-up Variance Adjustment														
Deferral Account Variance Adjustment														
PILs Collected From Customers -Variable Charge	**kWh or kW**													
Residential	kWh													
	$ Collected	-	-	-	-	-	-	-	-	-	-	-	-	
GS <50kW	kWh													
	$ Collected	-	-	-	-	-	-	-	-	-	-	-	-	
GS >50kW	kW													
	$ Collected	-	-	-	-	-	-	-	-	-	-	-	-	
Unmetered Scattered Load	kWh													
	$ Collected	-	-	-	-	-	-	-	-	-	-	-	-	
Sentinel Lights	kW													
	$ Collected	-	-	-	-	-	-	-	-	-	-	-	-	
Street Lights	kW													
	$ Collected	-	-	-	-	-	-	-	-	-	-	-	-	
Total PILs Collected - Variable Charge		-	-	-	-	-	-	-	-	-	-	-	-	-
PILs Collected From Customers - Fixed Charge														
Residential		-	-	-	-	-	-	-	-	-	-	-	-	
GS <50kW		-	-	-	-	-	-	-	-	-	-	-	-	
GS >50kW		-	-	-	-	-	-	-	-	-	-	-	-	
Unmetered Scattered Load		-	-	-	-	-	-	-	-	-	-	-	-	
Sentinel Lights		-	-	-	-	-	-	-	-	-	-	-	-	
Street Lights		-	-	-	-	-	-	-	-	-	-	-	-	
Total PILs Collected - Fixed Charge		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Collected From Customers		-	-	-	-	-	-	-	-	-	-	-	-	-
Ending Balance		(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)
Interest Rate - Annual		2.45%	2.45%	2.45%	1.00%	1.00%	1.00%	0.55%	0.55%	0.55%	0.55%	0.55%	0.55%	0.55%
Interest Rate - Monthly		0.2042%	0.2042%	0.2042%	0.0833%	0.0833%	0.0833%	0.0458%	0.0458%	0.0458%	0.0458%	0.0458%	0.0458%	0.0458%
Cumulative Interest		(21,910.57)	(22,137.03)	(22,363.49)	(22,589.95)	(22,682.38)	(22,774.82)	(22,867.25)	(22,918.09)	(22,968.92)	(23,019.76)	(23,070.60)	(23,121.44)	**(23,172.27)**
Monthly Interest Improvement (return to customer)		(226.46)	(226.46)	(226.46)	(92.43)	(92.43)	(92.43)	(50.84)	(50.84)	(50.84)	(50.84)	(50.84)	(50.84)	(1,261.70)

2010 PILs Proxy Account 1562 - Expense vs. Revenues with Interest Improvement

		Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Annual Total
Opening Balance		(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)
Pils Proxy		-	-	-	-	-	-	-	-	-	-	-	-	-
Cumulative Total		**(110,918.76)**	**(110,918.76)**	**(110,918.76)**	**(110,918.76)**	**(110,918.76)**	**(110,918.76)**	**(110,918.76)**	**(110,918.76)**	**(110,918.76)**	**(110,918.76)**	**(110,918.76)**	**(110,918.76)**	**(110,918.76)**
True-up Variance Adjustment														
Deferral Account Variance Adjustment														
PILs Collected From Customers -Variable Charge	**kWh or kW**													
Residential	kWh													
	$ Collected	-	-	-	-	-	-	-	-	-	-	-	-	
GS <50kW	kWh													
	$ Collected	-	-	-	-	-	-	-	-	-	-	-	-	
GS >50kW	kW													
	$ Collected	-	-	-	-	-	-	-	-	-	-	-	-	
Unmetered Scattered Load	kWh													
	$ Collected	-	-	-	-	-	-	-	-	-	-	-	-	
Sentinel Lights	kW													
	$ Collected	-	-	-	-	-	-	-	-	-	-	-	-	
Street Lights	kW													
	$ Collected	-	-	-	-	-	-	-	-	-	-	-	-	
Total PILs Collected - Variable Charge		-	-	-	-	-	-	-	-	-	-	-	-	-
PILs Collected From Customers - Fixed Charge														
Residential		-	-	-	-	-	-	-	-	-	-	-	-	
GS <50kW		-	-	-	-	-	-	-	-	-	-	-	-	
GS >50kW		-	-	-	-	-	-	-	-	-	-	-	-	
Unmetered Scattered Load		-	-	-	-	-	-	-	-	-	-	-	-	
Sentinel Lights		-	-	-	-	-	-	-	-	-	-	-	-	
Street Lights		-	-	-	-	-	-	-	-	-	-	-	-	
Total PILs Collected - Fixed Charge		-	-	-	-	-	-	-	-	-	-	-	-	**-**
Total Collected From Customers		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Ending Balance		(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)
Interest Rate - Annual		0.55%	0.55%	0.55%	0.55%	0.55%	0.55%	0.89%	0.89%	0.89%	1.20%	1.20%	1.20%	1.20%
Interest Rate - Monthly		0.0458%	0.0458%	0.0458%	0.0458%	0.0458%	0.0458%	0.0742%	0.0742%	0.0742%	0.1000%	0.1000%	0.1000%	0.1000%
Cumulative Interest		(23,172.27)	(23,223.11)	(23,273.95)	(23,324.79)	(23,375.63)	(23,426.46)	(23,477.30)	(23,559.56)	(23,641.83)	(23,724.09)	(23,835.01)	(23,945.93)	**(24,056.85)**
Monthly Interest Improvement (return to customer)		(50.84)	(50.84)	(50.84)	(50.84)	(50.84)	(50.84)	(82.26)	(82.26)	(82.26)	(110.92)	(110.92)	(110.92)	(884.58)

2011 PILs Proxy Account 1562 - Expense vs. Revenues with Interest Improvement

		Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Annual Total
Opening Balance		(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)
Pils Proxy		-	-	-	-	-	-	-	-	-	-	-	-	-
Cumulative Total		**(110,918.76)**	**(110,918.76)**	**(110,918.76)**	**(110,918.76)**	**(110,918.76)**	**(110,918.76)**	**(110,918.76)**	**(110,918.76)**	**(110,918.76)**	**(110,918.76)**	**(110,918.76)**	**(110,918.76)**	**(110,918.76)**
True-up Variance Adjustment														
Deferral Account Variance Adjustment														
PILs Collected From Customers -Variable Charge	**kWh or kW**													
Residential	kWh													
	$ Collected	-	-	-	-	-	-	-	-	-	-	-	-	
GS <50kW	kWh													
	$ Collected	-	-	-	-	-	-	-	-	-	-	-	-	
GS >50kW	kW													
	$ Collected	-	-	-	-	-	-	-	-	-	-	-	-	
Unmetered Scattered Load	kWh													
	$ Collected	-	-	-	-	-	-	-	-	-	-	-	-	
Sentinel Lights	kW													
	$ Collected	-	-	-	-	-	-	-	-	-	-	-	-	
Street Lights	kW													
	$ Collected	-	-	-	-	-	-	-	-	-	-	-	-	
Total PILs Collected - Variable Charge		-	-	-	-	-	-	-	-	-	-	-	-	-
PILs Collected From Customers - Fixed Charge														
Residential		-	-	-	-	-	-	-	-	-	-	-	-	
GS <50kW		-	-	-	-	-	-	-	-	-	-	-	-	
GS >50kW		-	-	-	-	-	-	-	-	-	-	-	-	
Unmetered Scattered Load		-	-	-	-	-	-	-	-	-	-	-	-	
Sentinel Lights		-	-	-	-	-	-	-	-	-	-	-	-	
Street Lights		-	-	-	-	-	-	-	-	-	-	-	-	
Total PILs Collected - Fixed Charge		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Collected From Customers		-												
Ending Balance		- 110,918.76	- 110,918.76	- 110,918.76	- 110,918.76	- 110,918.76	- 110,918.76	- 110,918.76	- 110,918.76	- 110,918.76	- 110,918.76	- 110,918.76	- 110,918.76	- 110,918.76
Interest Rate - Annual		1.47%	1.47%	1.47%	1.47%	1.47%	1.47%	1.47%	1.47%	1.47%	1.47%	1.47%	1.47%	1.47%
Interest Rate - Monthly		0.1225%	0.1225%	0.1225%	0.1225%	0.1225%	0.1225%	0.1225%	0.1225%	0.1225%	0.1225%	0.1225%	0.1225%	0.1225%
Cumulative Interest		(24,056.85)	(24,192.73)	(24,328.60)	(24,464.48)	(24,600.35)	(24,736.23)	(24,872.10)	(25,007.98)	(25,143.85)	(25,279.73)	(25,415.60)	(25,551.48)	**(25,687.35)**
Monthly Interest Improvement (return to customer)		(135.88)	(135.88)	(135.88)	(135.88)	(135.88)	(135.88)	(135.88)	(135.88)	(135.88)	(135.88)	(135.88)	(135.88)	(1,630.51)

2012 PILs Proxy Account 1562 - Expense vs. Revenues with Interest Improvement

		Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Annual Total
Opening Balance		(110,918.76)	(110,918.76)	(110,918.76)	(110,918.76)	-	-	-	-	-	-	-	-	(110,918.76)
Pils Proxy		-	-	-	-	-	-	-	-	-	-	-	-	-
Cumulative Total		**(110,918.76)**	**(110,918.76)**	**(110,918.76)**	**(110,918.76)**	-	-	-	-	-	-	-	-	**(110,918.76)**
True-up Variance Adjustment														
Deferral Account Variance Adjustment														
PILs Collected From Customers -Variable Charge	**kWh or kW**													
Residential	kWh													
	$ Collected	-	-	-	-									
GS <50kW	kWh													
	$ Collected	-	-	-	-									
GS >50kW	kW													
	$ Collected	-	-	-	-									
Unmetered Scattered Load	kWh													
	$ Collected	-	-	-	-									
Sentinel Lights	kW													
	$ Collected	-	-	-	-									
Street Lights	kW													
	$ Collected	-	-	-	-									
Total PILs Collected - Variable Charge		-	-	-	-									-
PILs Collected From Customers - Fixed Charge		-	-	-	-									
Residential		-	-	-	-									
GS <50kW		-	-	-	-									
GS >50kW		-	-	-	-									
Unmetered Scattered Load		-	-	-	-									
Sentinel Lights		-	-	-	-									
Street Lights		-	-	-	-									
Total PILs Collected - Fixed Charge		-	-	-	-									-
Total Collected From Customers		-												
Ending Balance		- 110,918.76	- 110,918.76	- 110,918.76	- 110,918.76	-								
Interest Rate - Annual		1.47	1.47%	1.47%	1.47%	1.47%								
Interest Rate - Monthly		0.001225	0.1225%	0.1225%	0.1225%	0.1225%								
Cumulative Interest		(25,687.35)	(25,823.23)	(25,959.10)	(26,094.98)	(26,230.86)	-	-	-	-	-	-	-	**(26,230.86)**
Monthly Interest Improvement (return to customer)		(135.88)	(135.88)	(135.88)	(135.88)	-	-	-	-	-	-	-	-	(543.50)

SUMMARY - ACCOUNT 1562

Year	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	Total
PRINCIPAL													
Opening Balance - Account 1562	-	5,068	(2,075)	(25,144)	(45,956)	(72,978)	(110,373)	(110,373)	(110,373)	(110,373)	(110,373)	(110,373)	-
PILs Proxy - Board Approved from Decisions	5,068	17,627	22,695	18,894	21,575	7,630	-	-	-	-	-	-	93,489
True-up Variance Adjustment	-	(5,982)	(22,112)	(21,403)	(28,683)	(33,001)	-	-	-	-	-	-	(111,181)
Deferral Variance Adjustment	-	-	-	(458)	(458)	-	-	-	-	-	-	-	(916)
PILs Collected from Customers	-	(18,788)	(23,652)	(17,846)	(19,456)	(12,024)	-	-	-	-	-	-	(91,765.33)
Closing Balance - Account 1562	**5,068**	**(2,075)**	**(25,144)**	**(45,956)**	**(72,978)**	**(110,373)**	**(110,373)**	**(110,373)**	**(110,373)**	**(110,373)**	**(110,373)**	**(110,373)**	**(110,373)**
INTEREST													
Opening Balance	-	31	256	(704)	(3,295)	(7,643)	(12,252)	(17,496)	(21,911)	(23,172)	(24,057)	(25,687)	(26,231)
Annual Carrying Charges	31	225	(960)	(2,591)	(4,349)	(4,609)	(5,244)	(4,415)	(1,262)	(885)	(1,631)	(544)	-
Closing Balance	**31**	**256**	**(704)**	**(3,295)**	**(7,643)**	**(12,252)**	**(17,496)**	**(21,911)**	**(23,172)**	**(24,057)**	**(25,687)**	**(26,231)**	**(26,231)**
TOTAL FOR DISPOSITION													**$ (136,604)**

CHAPLEAU PUBLIC UTILITIES CORPORATION

Desposition of Account 1562 - Based on 2008 (Test Year) Revenue Requirement

Customer Classes	2008 Revenue Requirement	Customer Class Allocation	2012 Proposed kWh	2012 Proposed kW	2012 Proposed Customers/ Connections	1562 Amount for Disposition	Allocator	2012 Rate Rider 1 Year	2012 Rate Rider 2 Years	2012 Rate Rider 3 Years
Residential	**$ 432,305**	**66.73%**	14,574,912	-	1133	(91,157)	kWh	(0.006254)	(0.003127)	(0.002085)
General Service <50kW	**$ 130,445**	**20.14%**	5,255,040	-	161	(27,506)	kWh	(0.005234)	(0.002617)	(0.001745)
General Service >50kW	**$ 70,230**	**10.84%**	7,658,952	19,530	14	(14,809)	kW	(0.758263)	(0.379132)	(0.252754)
Un-metered Scattered Load	**$ 1,540**	**0.24%**	7,272	-	6	(325)	kWh	(0.044655)	(0.022327)	(0.014885)
Sentinel Lighting	**$ 1,718**	**0.27%**	25,944	66	23	(362)	kW	(5.488819)	(2.744409)	(1.829606)
Street lighting	**$ 11,596**	**1.79%**	294,624	780	341	(2,445)	kW	(3.134825)	(1.567412)	(1.044942)
Total	**$ 647,834**	**100.00%**	**27,816,744**	**20,376**	**1,678**	**(136,604)**		**(136,604)**	**(68,302)**	**(45,535)**

Desposition of Account 1521

Customer Classes	2012 Proposed kWh	2012 Proposed kW	Customer Class Allocation	1562 Amount for Disposition	Allocator	2012 Rate Rider 1 Year
Residential	14,574,912	-	52.40%	367	kWh	0.000025
General Service <50kW	5,255,040	-	18.89%	132	kWh	0.000025
General Service >50kW	7,658,952	19,530	27.53%	193	kW	0.009883
Un-metered Scattered Load	7,272	-	0.03%	0	kWh	0.000025
Sentinel Lighting	25,944	66	0.09%	1	kW	0.009906
Street lighting	294,624	780	1.06%	7	kW	0.009519
				701		
Total	**27,816,744**	**20,376**	**100.00%**	**701**		**701**

2012 Deferral and Variance Account Disposition - From Continuity Schedules as submitted January 27, 2012

Customer Classes	Residential	GS < 50 kW	GS > 50 kW	Unmetered Scattered Load	Sentinel Lighting	Street Lighting
Billing Determinants	kWh	kWh	kW	kWh	kW	kW
Consumptions - kWh or kW	14,574,912	5,255,040	19,530	7,272	66	780
Disposition Amount	-$ 60,973	-$ 22,599	-$ 33,487	-$ 32	-$ 113	-$ 1,289
Deferral and Variance Account Rate Rider	-$ 0.0042	-$ 0.0043	-$ 1.7146	-$ 0.0044	-$ 1.7121	-$ 1.6526

2012 Deferral and Variance Account Disposition Total including Account 1521 and 1562 above

Customer Classes	Residential	GS < 50 kW	GS > 50 kW	Unmetered Scattered Load	Sentinel Lighting	Street Lighting
Billing Determinants	kWh	kWh	kW	kWh	kW	kW
Consumptions - kWh or kW	14,574,912	5,255,040	19,530	7,272	66	780
Disposition Amount	-$ 60,973	-$ 22,599	-$ 33,487	-$ 32	-$ 113	-$ 1,289
Deferral and Variance Account Rate Rider	(0.004183)	(0.004300)	(1.714644)	(0.004400)	(1.712121)	(1.652564)
Disposition of A/C 1521 - From above over 1 year	0.000025	0.000025	0.009883	0.000025	0.009906	0.009519
Disposition of A/C 1562 - From above over 3 years	(0.002085)	(0.001745)	(0.252754)	(0.014885)	(1.829606)	(1.044942)
NEW Deferral and Variance Account Rate Rider	(0.0062)	(0.0060)	(1.9575)	(0.0193)	(3.5318)	(2.6880)