

Your Home Town Utility



June 20th, 2013

Ms. Kirsten Walli Board Secretary Ontario Energy Board P.O. Box 2319 2300 Yonge Street, Suite 2700 Toronto, ON M4P 1E4

Dear Ms. Walli,

Re: 2013 PILS Disposition EB-2013-0225

Erie Thames Powerlines was directed in its recent Cost of Service Application EB-2012-0121 to file a separate PILS disposition application by June 1st, 2013. Please find enclosed the pre-filed evidence for Erie Thames Powelines disposition of account 1562.

Should you have any questions, or concerns, please contact myself at Erie Thames Powerlines Corporation at 519-485-1820 ext. 254, or via email at gpettit@eriethamespower.com.

Respectfully,

Original signed

Graig Pettit
Manager of Finance and Regulatory Affairs
Erie Thames Powerlines Corporation.
cc. Chris White President Erie Thames Powerlines
cc. Scott Stoll, Partner, Aird Berlis LLP

Erie Thames Powerlines Corporation Application for Rates to Dispose of Account 1562 ("PILs") Balances

Table of Contents

Exhibit A: Application

Exhibit B: Summary of Pre-Filed Evidence

Exhibit C: List of Appendices

Exhibit D: Appendices

IN THE MATTER of the *Ontario Energy Board Act, 1998*, S.O. 1998, c.15, Schedule B;

AND IN THE MATTER of an Application by Erie Thames Powerlines Corp. pursuant to section 78 of the *Ontario Energy Board Act, 1998* seeking approval to amend electricity distribution rates.

ERIE THAMES POWERLINES CORPORATION

APPLICATION FOR RATES to DISPOSE OF ACCOUNT 1562 ("PILs") BALANCE

- 1. Erie Thames Powerlines Corporation ("Erie Thames" or the "Applicant") is a licensed electricity distributor, License number: ED-2002-0516, with its head office in the Town of Ingersoll, Ontario. Erie Thames is hereby applying for a rate rider to dispose of -\$3,377 for the former Clinton Power Corp, -\$276,888 for Erie Thames Powerlines Corp. and \$84,899 for the former West Perth Power Corp. in Account 1562 including interest calculated to December 31, 2013.
- 2. In EB-2012-0121, the Board ordered Erie Thames to bring forward its application for disposal of Account 1562, the Payments in Lieu of taxes or PILS, prior to June 1, 2013.
- 3. Since the underlying amounts are derived from rates for the periods prior to 2011, Erie Thames is seeking to allocate the amounts based upon the former service territories of Erie Thames, West Perth Power Inc. (ED-2002-0508) and Clinton Power Corporation (ED-2002-0496) which were amalgamated into the current Erie Thames.
- 4. Erie Thames has therefore proposing rate riders for each current class of customer as summarized in Table 1 below.

Table 1 – Summary of Rate Riders						
Rate Class	Erie Thames	West Perth	Clinton (One Time)			
Residential	-\$0.0013/kWh	NA	-\$1.3776/Customer			
General Service < 50kW	-\$0.0013/kWh	NA	-\$3.0934/Customer			
General Service 50 to 999 kW	-\$1.0895/kW	NA	-\$43.2415/Customer			
General Service 1,000 to	-\$0.1344/kW	NA	NA			
4,999kW						
Large Use	-\$.0813/kW	NA	NA			
Unmetered Scattered Load	-\$.0016/kWh	NA	NA			
Streetlighting	-\$0.1290/kW	NA	-\$0.0129/Connection			
Sentinel	-\$0.4592/kW	NA	-\$0.0391/Connection			

- 5. The amounts have been calculated using the SIMPILs model.
- 6. The Application is supported by written evidence which is pre-filed and may be amended and updated from time to time prior to the Board's final decision on this Application.
- 7. The Applicant request the Board proceed with this Application in writing and issue a decision in this matter at its earliest opportunity.
- 8. The Applicants request that the Board issue a decision and order(s):
 - a) An order for the publication and serving of notice and conduct of this proceeding;
 - b) An order disposing of the balance of -\$195,366 in account 1562 over a period of January 1st, 2014 until December 31st, 2014 with the amounts allocated to be paid to the customers in the former territories of Clinton Power Corporation of -\$3,377; West Perth Power Inc. of \$84,899 and Erie Thames Powerlines Corp. of -\$276,888 as described in the rate riders provided herein; and
 - c) Such other orders to publish notice and to provide for the proper conduct of this proceeding as the Board deems appropriate.
- 9. The Applicants request that correspondence in this proceeding be conducted in English and that all correspondence should be directed to:

a)	Erie Thames Powerlines Corp.	
	Address:	Erie Thames Powerlines Corp. 143 Bell Street Ingersoll ON N5C 2N9
	Telephone: Fax: Email:	Attention: Mr. Chris White (519) 485-1820 Ext: 235 (519) 485-5838 chrisw@erie-thamespower.com
	Attention: Telephone: Fax: Email:	Mr. Graig Pettit (519) 485-1820 Ext: 254 (519) 485-5838 gpettit@erie-thamespower.com
b)	Legal Counsel: Address:	Aird & Berlis LLP Suite 1800, box 754 Brookfield Place, 181 Bay Street Toronto, ON M5J 2T6
	Telephone: Fax: Email:	Attention: Mr. Scott A. Stoll (416)865-4703 (416)865.1515 sstoll@airdberlis.com
DATE	D December June 20 th , 2013 at Toro	nto, Ontario
		Erie Thames Powerlines Corporation By its Counsel
		AIRD & BERLIS LLP
		Original signed
		Scott A. Stoll

Summary of Pre-Filed Evidence

<u>Introduction</u>

Erie Thames Powerlines ("**Erie Thames**" or "**Applicant**") is filing this Application for disposition of PILS balances with as directed in its 2012 Cost of Service application EB-2012-0121. Erie Thames is proposing to dispose of an aggregated balance of \$195,366, including interest calculated up to December 31st, 2013, for all three of its former entities within this Application. Erie Thames is proposing to dispose of the amounts through rate riders for each of the former areas of Clinton Power Corporation ("**CPC**"), West Perth Power Inc. ("**WPPI**") and Erie Thames ("**ETPL**") effective January 1st, 2014 through December 31, 2014, to coincide with several rate riders that will expire from its current tariff sheet.

Erie Thames understands this process is to provide for a reconciliation of PILs in respect of PILs included in rates as opposed to the tax rates that were actually in effect. Erie Thames further understands that this process is to mimic PILs rates that should have been in place.

Process for Determining Amount

Erie Thames has utilized a disposition model acquired from Elenchus Research Associates to calculate the amount to dispose for each of its former entities: CPC, WPPI and ETPL. In completing the model Erie Thames utilized the Board-approved PILS amounts included in rates for each approval year from Q1 2001, 2002 and 2005. Subsequently, Erie Thames utilized the rates derived for the PILS recovery and applied those rates to the fixed and variable billing determinants for each period to determine any amounts over or under recovered during the billing process. This initial step was replicated for each of CPC, WPPI and ETPL. All of the relevant rate and PILS models are included as appendices in this Application.

Next, Erie Thames completed SIMPIL for each year from 2001 to 2005 for all of the former entities utilizing the Board's updated SIMPIL model and the associated tax returns (where available). The resulting true up amounts from the SIMPIL models were then input in the disposition model for each year resulting in a total amount to be disposed of for each former entity. The principal amount was then escalated for interest improvement within the disposition model utilizing the Board approved interest rates.

The calculations for each entity the amounts have all been uplifted for interest from May 1st 2012 to December 31st, 2013 has been included in the disposition amount separate from the disposition model since the model utilized did not calculate interest beyond April 30th 2012. The calculation of the interest is detailed below separated by entity.

Clinton Power Customers					
Pils Disposition	-\$	3,317.00			
Interest May to Dec 2012	-\$	24.00			
Interest Jan to Dec 2013	-\$	36.00			
Total Pils Disposition	-\$	3,377.00			

Erie Thames Customers					
Pils Disposition	-\$2	71,948.00			
Interest May to Dec 2012	-\$	1,976.00			
Interest Jan to Dec 2013	-\$	2,964.00			
Total Pils Disposition	-\$2	76,888.00			

WPPI Customers		
Pils Disposition	\$8	3,577.98
Interest May to Dec 2012	\$	528.33
Interest Jan to Dec 2013	\$	792.49
Total Pils Disposition	\$8	4,898.79

Erie Thames would note that for ETPL all financial statements and tax returns were employed in the completion of the SIMPIL models and an effective tax rate with respect to what tax rate would have been in effect based upon the approved regulatory net income. For Clinton Power the SIMPIL models were completed utilizing the audited financial statements only since tax returns have not been available from any source. The methodology applied is similar to that employed in the Erie Thames models with the exception for the absence of tax returns. Lastly for West Perth Power audited statements for the required years and the accompanying tax returns were not available and as a result there are no true ups included in the disposition model and results in a recovery of PILS amounts from customers of \$83,578.

Erie Thames is aware that due to the fact that the true up amounts have not been included for WPPI that the amount does not comply with the generic process. In order to mitigate this fact Erie Thames proposes to not collect this amount from its customers to consider the PILs account disposed of. Given that both CPC and WPPI utilized tax rates that were very close to actual when calculating its PILS rates Erie Thames feels that this approach is a fair treatment of this amount for its customers.

Cost Allocation and Rate Design

Erie Thames has sought to allocate the amount based upon the former geographic service territories of CPC, WPPI and ETPL. This is consistent with cost causality and will reduce intergenerational inequity. Finally now that the amounts to be disposed of have been determined, Erie Thames allocated these amounts to rate classes utilizing the class allocations that were employed in each of the former entities' 2005 EDR RAM from the PILS tab.

Clinton Power Custon			
Rate Class	Allocation %	All	ocated \$
Residential	57.674%	-\$1	,947.65
GS<50	20.244%	-\$	683.64
GS>50	21.768%	-\$	735.11
Unmetered	0.000%	\$	-
Streetlight	0.270%	-\$	9.12
Sentinel Light	0.044%	-\$	1.49
		-\$3	3,377.00

Erie Thames Custome		
Rate Class	Allocation %	Allocated \$
Residential	55.090%	-\$152,537.60
GS<50	17.700%	-\$ 49,009.18
GS>50	15.600%	-\$ 43,194.53
GS>1000	6.000%	-\$ 16,613.28
Large Use	4.700%	-\$ 13,013.74
Unmetered	0.310%	-\$ 858.35
Streetlight	0.500%	-\$ 1,384.44
Sentinel Light	0.100%	-\$ 276.89
		-\$276,888.00

WPPI Customers		
Rate Class	Allocation %	Allocated \$
Residential	49.900%	\$42,364.50
GS<50	15.200%	\$12,904.62
GS>50	34.400%	\$29,205.19
Unmetered	0.006%	\$ 5.09
Streetlight	0.461%	\$ 391.38
Sentinel Light	0.009%	\$ 7.64
		\$84,878.42

Next Erie Thames determined to allocate ETPL, the former Erie Thames, on a variable basis and utilized the variable billing determinants approved in its most recent Cost of Service application, EB-2012-0121, for ETPL customer segment only. This amount can be found in the Settlement agreement at Appendix P Deferral and Variance in the calculation of deferral and variance accounting rate rider for Erie Thames customers.

Erie Thames Customo	ers						
Rate Class	Allocation %	Alloca	ited \$	Variable billing Determinants	PILS Rate Rider		
Residential	55.090%	-\$ 152,5	37.60	119,707,075	-\$0.0013	kWh	
GS<50	17.700%	-\$ 49,0	009.18	37,037,700	-\$0.0013	kWh	
GS>50	15.600%	-\$ 43,1	94.53	39,648	-\$1.0895	kW	
GS>1000	6.000%	-\$ 16,6	513.28	123,604	-\$0.1344	kW	
Large Use	4.700%	-\$ 13,0	13.74	160,146	-\$0.0813	kW	
Unmetered	0.310%	-\$ 8	358.35	545,982	-\$0.0016	kWh	
Streetlight	0.500%	-\$ 1,3	84.44	10,730	-\$0.1290	kW	
Sentinel Light	0.100%	-\$ 2	76.89	603	-\$0.4592	kW	
		-\$276,8	888.00				
Allocation % is from 2005 approved rate model PILS tab							
Variable Billing determina	Variable Billing determinants is from 2012 Cost of Service DVAD rate calculator.						

For CPC customers it was determined to dispose of the very small payment to its customers on a one-time payment basis. Customer counts utilized in the prior cost of service application for CPC alone were utilized to determine the value of the repayment to the customers.

Clinton Power Customers								
				2010	DI	LS Rate	One time	
Rate Class	Allocation %	Allocated \$		Customer Counts	Rider		Payment	
Residential	57.674%	-\$1	,947.65	1,414	-\$	1.3776	Per Customer	
GS<50	20.244%	-\$	683.64	221	-\$	3.0934	Per Customer	
GS>50	21.768%	-\$	735.11	17	-\$4	43.2415	Per Customer	
Unmetered	0.000%	\$	-	11	\$	-	Per Connection	
Streetlight	0.270%	-\$	9.12	709	-\$	0.0129	Per Connection	
Sentinel Light	0.044%	-\$	1.49	38	-\$	0.0391	Per Connection	
		-\$3	,377.00	2,410				

Finally for West Perth Power the amounts were allocated to the customer classes and on a variable billing determinant basis in the same manner as Erie Thames. While it has been proposed that Erie Thames will not apply to dispose of this amount given the data limitations the calculations were still completed and the resulting rate riders are shown in their detailed calculations below.

WPPI Customers						
Rate Class	Allocation %	Allocated \$	Variable billing Determinants	P	ILS Rate Rider	
Residential	49.900%	\$42,364.50	27,963,560	\$	0.0015	kWh
GS<50	15.200%	\$12,904.62	16,297,712	\$	0.0008	kWh
GS>50	34.400%	\$29,205.19	78,630	\$	0.3714	kW
Unmetered	0.006%	\$ 5.09	166,487	\$	0.0000	
Streetlight	0.461%	\$ 391.38	2,896	\$	0.1351	kW
Sentinel Light	0.009%	\$ 7.64	64	\$	0.1194	kW
		\$84,878.42		•	•	

List of Appendices

- CPC Appendix 1 2002 Decision
- CPC Appendix 2 2004 Decision
- CPC Appendix 3 2005 Decision
- CPC Appendix 4 Final 2002 RAM
- CPC Appendix 5 Final 2004 RAM
- CPC Appendix 6 Final 2005 RAM
- CPC Appendix 7 TAXCALC Q4 01 data
- CPC Appendix 8 TAXCALC 2002 data
- CPC Appendix 9 TAXCALC 2005 data
- CPC Appendix 10 2001 PILS Filing
- CPC Appendix 11 2002 PILS Filing
- CPC Appendix 12 2003 PILS Filing
- CPC Appendix 13 2004 PILS Filing
- CPC Appendix 14 2005 PILS Filing
- CPC Appendix 15 Disposition 1562 Balance
- CPC Appendix 16 Effective Tax Rate calcs
- CPC Appendix 17 Financials 2001
- CPC Appendix 18 Financials 2002
- CPC Appendix 19 Financials 2003
- CPC Appendix 20 Financials 2004
- CPC Appendix 21 Financials 2005
- ETPL Appendix 1 2001 Decision
- ETPL Appendix 2 2005 Decision
- ETPL Appendix 3 2001 RAM
- ETPL Appendix 4 2002 RAM
- ETPL Appendix 5 2005 RAM
- ETPL Appendix 6 2001 PILS RAM
- ETPL Appendix 7 2002 PILS RAM
- ETPL Appendix 8 2005 PILS RAM
- ETPL Appendix 9 2004 RAM
- ETPL Appendix 10 2001 PILS Filing
- ETPL Appendix 11 2002 PILS Filing
- ETPL Appendix 12 2003 PILS Filing
- ETPL Appendix 13 2004 PILS Filing
- ETPL Appendix 14 2005 PILS Filing
- ETPL Appendix 15 Disposition 1562 Balance
- ETPL Appendix 16 2002 Statements
- ETPL Appendix 17 2003 Statements
- ETPL Appendix 18 2004 Statements

- ETPL Appendix 19 2005 Statements
- ETPL Appendix 20 2001 Taxes
- ETPL Appendix 21 2002 Taxes
- ETPL Appendix 22 2003 Taxes
- ETPL Appendix 23 2004 Taxes
- ETPL Appendix 24 2005 Taxes
- ETPL Appendix 25 Effective Tax Rate calcs
- ETPL Appendix 26 Rate Rider Calculations
- WPPI Appendix 1 2002 Decision
- WPPI Appendix 2 2004 Decision
- WPPI Appendix 3 2005 Decision
- WPPI Appendix 4 2002 RAM
- WPPI Appendix 5 2005 RAM
- WPPI Appendix 6 2002 PILS
- WPPI Appendix 7 2005 PILS
- WPPI Appendix 8 2001 PILS Filing
- WPPI Appendix 9 2002 PILS Filing
- WPPI Appendix 10 2003 PILS Filing
- WPPI Appendix 11 2004 PILS Filing
- WPPI Appendix 12 2005 PILS Filing
- WPPI Appendix 13 Disposition 1562 Balance
- WPPI Appendix 14 Effective Tax Rate calcs



RP-2002-0087 EB-2002-0096

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

AND IN THE MATTER OF an Application by Clinton Power Corporation for an order or orders approving or fixing just and reasonable rates.

BEFORE:

Paul Vlahos

Vice Chair and Presiding Member

George Dominy Member

DECISION AND ORDER

On December 21, 2001 the Ontario Energy Board (the "Board") issued filing guidelines to all electricity distribution utilities for the March 1, 2002 distribution rates adjustments. Supplemental instructions were issued on January 18, 2002.

On July 8, 2002 Clinton Power Corporation ("Clinton Power" or the "Applicant") filed an application (the "Application") with the Board, dated July 3, 2002, for an order or orders under section 78 of the *Ontario Energy Board Act, 1998* approving or fixing just and reasonable rates for the distribution of electricity, effective March 1, 2002. The Board assigned file number RP-2002-0087/EB-2002-0096 to the application.

On September 4, 2002 the Applicant submitted a letter requesting the Board to consider the issue of the delayed IMO billing, which was included in the July 8, 2002 Application, in a separate proceeding.

The Board published a generic Notice in newspapers across Ontario informing ratepayers of the distribution rate adjustments to be effective March 1, 2002 and providing the opportunity for ratepayers to participate in the proceeding or comment on the utility's application. In response to the Board's generic Notice, the Board received a total of 148 submissions in the form of a letter, facsimile, or e-mail. The total may be apportioned to the following four categories:

- 100 were copies of a template submission seeking an oral hearing,
 wanting to make oral submissions, claiming that rates are not just and
 reasonable. Another 9 were of the same template but indicated they did
 not wish to make an oral submission.
- 10 indicated that there should be an oral hearing and wanted to make a submission.
- 11 indicated that there should be an oral hearing but did not wish to make an oral submission.
- 18 made substantive submissions.

In some cases the submission named a specific electricity distributor, in other cases it did not. The Applicant was not named in any of the submissions.

By letter dated February 11, 2002 the Board directed electricity distributors to serve the Notice to the municipal corporation in the distributors' service area. No submissions were received.

In the amended application, the Applicant applied to adjust distribution rates for the following:

- Input Price Inflation (IPI) and Productivity Factor (PF) as provided for in the Performance Based Regulation Plan
- 2nd installment of three installments of the utility's incremental Market
 Adjusted Revenue Requirement (MARR), \$23,977
- the 2001 deferred Payments in Lieu of Taxes (PILs), \$4,091
- the 2002 Payments in Lieu of Taxes (PILs), \$19,948
- a Z-factor recovery of \$17,983 to recover the lost revenue for the period of April 1, 2001 to December 31, 2001
- a Z-factor recovery of \$47,143 to recover the lost revenue for the period
 March 1, 2002 to August 1, 2002
- a change in the Applicant's late payment penalty and a provision for revenue losses incurred by this change, \$854

Copies of the amended Application and supporting material are available for review at the offices of Clinton Power and Board's offices.

While the Board has considered all of the evidence filed in this proceeding, the Board has only referenced the evidence to the extent necessary to provide background to its findings.

Board Findings

As noted above, a number of persons have written to the Board requesting that the Board hold an oral hearing in the matter of the applications by electricity distributors.

Under subsection 5.1(2) of the *Statutory Powers Procedure Act*, the Board shall not hold a written hearing where a party satisfies it that there is good reason not to hold a written hearing, in which case the Board will proceed by way of an oral or electronic hearing. Good reasons for proceeding by way of an oral hearing may include the existence of questions of credibility in which the Board will be assisted by the ability to observe the demeanor of witnesses or the complexity of evidence which parties should have the ability to test through cross-examination. Another good reason may be where an oral hearing would allow the Board to more expeditiously deal with an application.

The persons who have requested an oral hearing have not cited any such reasons but have in most cases merely stated that "the rates are not just and reasonable" and that they "would like the opportunity to present to the Board on this matter".

The current proceeding is an extension of the process undertaken by the Board to restructure Ontario's electricity distribution industry. To facilitate this work, the Board developed a regulatory framework that was the result of extensive consultation and public hearings. The current applications are the result of this framework, which is largely formulaic and includes for the first time the provision for the legislative requirement of PILs.

Persons have received an opportunity to make their concerns known to the Board through the published Notice which invited written submissions on the applications. The Board notes that a written hearing is a public process in which all documents received by the Board are available to the public. The Board further notes that most of the issues raised by the submissions of the persons requesting an oral hearing are outside of the scope of the Board's jurisdiction in this proceeding. For example, some persons raised issues of privatization of electricity services and limitations in international trade agreements on the ability of the government to make changes to Ontario's electricity system in the future. These are not relevant to the Board's duty in this proceeding to approve just and reasonable rates for an individual distributor regulated by the Board.

Therefore, the Board has decided not to hold an oral hearing in this matter.

Clinton Power requested that its new distribution rates be effective March 1, 2002. The Applicant is seeking to recover lost distribution revenue for the period of March 1, 2002 to the date of approval of the new distribution rates, as a rate rider.

The Board notes that the current application, dated July 1, 2002, was received on July 8, 2002 and modified on September 4, 2002.

The Board needs a reasonable amount of time to review, analyse, assess, decide and process rates applications. The Board therefore finds that November 1, 2002 is a reasonable effective date for the new rates. Consequently, the Board denies the Applicant's request to recover lost revenues for the period March 1, 2002 to October 31, 2002.

The Board notes that in its Decision with Reasons and Order, dated December 12, 2001, the Board approved the recovery of the foregone revenue due to the

delay in implementation of adjusted rates effective April 1, 2001 and the Applicant received authorization of its plan to include this revenue in its application for the March 1, 2002 distribution rate adjustment. The Board finds that the applied for amount of \$17,983 is acceptable and allows recovery of this amount over the four month period from November 1, 2002 to February 28, 2003.

Subject to these adjustments, the Board finds that the Applicant's proposals conform with the Board's earlier decisions, directives and guidelines and the resulting rates are just and reasonable.

THE BOARD ORDERS THAT:

- 1. The revised rates set out in Appendix "A" of this Order be hereby approved effective November 1, 2002.
- The Company shall notify its customers of the rate changes coincident with the first bill reflecting the new rates.

DATED at Toronto, November 4, 2002.

ONTARIO ENERGY BOARD

Paul B. Pudge

Board Secretary

Appendix "A"

RP-2002-0087 EB-2002-0096

November 4, 2002

ONTARIO ENERGY BOARD

Paul B. Pudge Board Secretary

Clinton Power Corporation Schedule of Rates and Charges Effective November 1, 2002

RP-2002-0087 EB-2002-0096

Time Periods for Time of Use (Eastern Standard Time)

Winter: All Hours, October 1 through March 31 Summer: All Hours, April 1 through September 30

Peak: 0700 to 2300 hours (local time) Monday to Friday inclusive, except for public holidays

including New Year's Day, Good Friday, Victoria Day, Canada Day, Civic Holiday (Toronto)

Labour Day, Thanksgiving Day, Christmas Day and Boxing Day.

Off Peak: All Other Hours.

RESIDENTIAL				
·	Monthly Service Charge Distribution Volumetric Rate Cost of Power Rate	(per month) (per kWh) (per kWh)	n/a	\$9.50 \$0.0093
GENERAL SERVIC	CE < 50 KW			
	Monthly Service Charge Distribution Volumetric Rate Cost of Power Rate	(per month) (per kWh) (per kWh)	n/a	\$19.31 \$0.0096
GENERAL SERVI	CE > 50 KW (Non Time of Use)			
	Monthly Service Charge Distribution Volumetric Rate Cost of Power Demand Rate Cost of Power Energy Rate	(per month) (per kW) (per kW) (per kWh)	n/a n/a	\$31.87 \$3.2523

SENTINEL LIGHTS (Non Time of Use)

Monthly Service Charge	(per month)	\$0.24
Distribution Volumetric Rate	(per kW)	\$0.1467
Cost of Power Demand Rate	(per kW)	n/a

Clinton Power Corporation

Schedule of Rates and Charges -- Page 2
Effective November 1, 2002

RP-2002-0087 EB-2002-0096

STREET LIGHTING (Time of Use)

Monthly Service Charge	(per month)	\$0.12
Distribution Volumetric Rate	(per kW)	\$0.1200
Cost of Power - Winter	(per kW)	n/a
Cost of Power - Summer	(per kW)	n/a

SPECIFIC SERVICE CHARGES

Late Payment Charge	(per month) (per annum)		1:5% 19.56%
Returned Cheque Charge - Actual bank charges plus		\$	9.00
Collection of Account Charge		\$	9.00
Reconnection - during regular working he	ours	\$	20.00
Reconnection - after regular working hou	ırs	\$	50.00
Service Calls			
- during regular working hours	•	· \$	10.00
- after regular working hours		\$	20.00
Customer Administration			
Account Setup Charge		\$	9.00
Arrears Certificate		\$	10.50
Dispute Involvement Charge		\$	10.00
Transformer Allowance for Ownership se (for customers prior to January 1, 2001)	ervice at less than 15 kV		\$0.60 / kW

Ontario Energy Board P.O. Box 2319 2300 Yonge Street 26th. Floor

26th. Floor Toronto ON M4P 1E4 Telephone: (416) 481-1967 Facsimile: (416) 440-7656 Commission de l'Énergie de l'Ontario C.P. 2319 2300, rue Yonge 26e étage Toronto ON M4P 1E4 Téléphone; (416) 481-1967

Télécopieur: (416) 440-7656



March 15, 2004

Richard Harding
President
Clinton Power Corporation
23 Albert Street
P.O. Box 520
Clinton ON
NOM 1L0

Dear Mr. Harding:

Re: Distribution Rate Application
Board Decision and Order and Interim Rate Schedule

Attached is the Board's Decision and Order and Interim Rate Schedule with respect to your company's distribution rate application regarding the partial recovery of Regulatory Assets.

Yours truly,

Peter H. O'Dell Assistant Secretary

cc. Intervenors of record



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

AND IN THE MATTER OF an Application by Clinton Power Corporation for an order or orders approving or fixing just and reasonable rates.

BEFORE:

Bob Betts

Presiding Member

Paul Vlahos Member

DECISION AND ORDER

On January 15, 2004 the Ontario Energy Board ("the Board") issued filing guidelines to all electricity distribution utilities for distribution rate adjustments related to the recovery of Regulatory Assets, to be effective March 1, 2004 and implemented on April 1, 2004.

The Applicant filed an application for such adjustment. Notice of the proceeding was published on February 5, 2004 in major newspapers in the province.

While the Board had originally intended to approve the disposal of RSVA amounts on a final basis, on analysis of the applications by distributors and the reporting of RSVA amounts in these applications, the Board has now determined that all rate changes should be interim. In the Board's view, it would be premature to set these rates final based on the quality of the data contained in many of the applications and the fact that the audit sampling process by the Board has not been completed.

The Board received some interventions in these proceedings, mainly concerned with Phase Two of the process. The only intervenor to make specific submissions on Phase One of the proceeding was the School Energy Coalition, ("SEC") who objected to any interim increase in rates over and above the RSVA amounts on the basis that appropriate

evidence had not been filed on these amounts. The Board is not convinced by SEC's arguments and sees no reason that Phase One cannot proceed. Phase One only contemplates partial recovery on an interim basis at this time. In Phase Two, the Board will review all applications to ensure that only prudent and reasonably incurred costs are recovered over the four year period mandated by the Minister.

In light of the above, the Board finds that it is in the public interest to order as follows.

THE BOARD ORDERS THAT:

- 1) The rate schedule attached is approved on an interim basis, effective March 1, 2004, to be implemented on April 1, 2004. All other rates currently in effect that are not shown on the attached schedule remain in force. If the Applicant's billing system is not capable of prorating to accommodate the April 1, 2004 implementation date, the new rates shall be implemented with the first billing cycle for electricity taken or considered to have been taken from April 1, 2004.
- 2) The Applicant shall notify its customers of the rate changes by including the brochure provided by the Board through a different process, no later than with the first customer bill reflecting the new rates, and provide to the Board samples of any other notices sent by the Applicant to its customers with respect to the rate changes. The Board expects the Applicant to provide notice to all customers about the rate changes, no later than with the first bill reflecting the new rates.

DATED at Toronto, March 15, 2004

ONTARIO ENERGY BOARD

Peter H. O'Dell Assistant Secretary

Interim Rates

Clinton Power Corporation

Schedule of Changed Distribution Rates and Charges

Effective Date: March 1, 2004 Implementation Date: April 1, 2004 RP-2004-0037 EB-2004-0023

RESIDENTIAL			
	Monthly Service Charge	(per month)	\$9.50
	Distribution Volumetric Rate	(per kWh)	\$0.0090
GENERAL SERV	ICE < 50 KW		
	Monthly Service Charge	(per month)	\$19.31
	Distribution Volumetric Rate	(per kWh)	\$0.0093
GENERAL SERV	ICE > 50 KW (Non Time of Use)	1	
	Monthly Service Charge	(per month)	\$31.87
	Distribution Volumetric Rate	(per kW)	\$3.9491
SENTINEL LIGH	TS (Non Time of Use)		
	Monthly Service Charge	(per connection)	\$0.24
	Distribution Volumetric Rate	(per kW)	\$0.8133
STREET LIGHTI	NG (Time of Use)		
,	Monthly Service Charge	(per connection)	\$0.12
	Distribution Volumetric Rate	(per kW)	\$0.8240
UNMETERED SO	CATTERED LOAD		
	Monthly Service Charge	(per month)	\$19.31
	Distribution Volumetric Rate	(per kWh)	\$0.0093

Ontario Energy Board P.O. Box 2319 26th. Floor 2300 Yonge Street

Toronto ON M4P 1E4 Telephone: 416-481-1967 Facsimile: 416-440-7656

Toll free: 1-888-632-6273

Commission de l'Énergie de l'Ontario

C.P. 2319 26e étage 2300, rue Yonge Toronto ON M4P 1E4 Téléphone; 416-481-1967 Télécopieur: 416- 440-7656

Numéro sans frais: 1-888-632-6273



March 28, 2005

BY PRIORITY POST

Richard Harding President **Clinton Power Corporation** 23 Albert Street P.O. Box 520 Clinton ON NOM 1L0

Dear Mr. Harding:

2005 Electricity Distribution Rates Re:

Board Decision and Order

Board File No. RP-2005-0013/EB-2005-0018

The Board has now issued its Decision and Order for the above referenced proceeding and a copy is enclosed.

Yours truly,

Peter H. O'Dell

Assistant Board Secretary



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

AND IN THE MATTER OF an Application by **Clinton Power Corporation** for an order or orders approving or fixing just and reasonable rates.

BEFORE: 0

Gordon Kaiser

Vice Chair and Presiding Member

Paul Vlahos Member

Pamela Nowina

Member

DECISION AND ORDER

Background and Application

In November 2003 the Ontario government announced that it would permit local distribution companies to apply to the Board for the next installment of their allowable return on equity beginning March 1, 2005. The Government also indicated that the Board's approval would be conditional on a financial commitment to reinvest in conservation and demand management initiatives, an amount equal to one year's incremental returns.

Also in November 2003, the Government announced, in conjunction with the introduction of Bill 4, the *Ontario Energy Board Amendment Act, (Electricity Pricing), 2003*, that electricity distributors could start recovering Regulatory Assets in their rates, beginning March 1, 2004, over a four year period.

In February and March, 2004, the Board approved the applications of distributors to recover 25% of their December 31, 2002 Regulatory Asset balances (or additional amounts for rate stability) in their distribution rates on an interim basis effective March 1, 2004 and implemented on April 1, 2004.

On December 20, 2004 the Board issued filing guidelines to all electricity distribution utilities for the April 1, 2005 distribution rate adjustments. The guidelines allowed the applicants to recover three types of costs. These costs concern (i) the rate recovery of the third tranche of the allowable return on equity (Market Adjusted Revenue Requirement or "MARR"), (ii) the 2005 proxy allowance for payments in lieu of taxes ("PILs") and (iii) a second installment of the recovery of Regulatory Assets.

A generic Notice of the proceedings was published on January 25, 2005 in major newspapers in the province, which provided a 14 day period for submissions from interested parties. On February 4, 2005, the Board issued Procedural Order No. 1, providing for an extension for submissions until February 16, 2005 and also providing for reply submissions from applicants and other parties.

The Applicant filed an application for adjustments to their rates for the following amounts:

MARR: \$23,978

2005 PILs Proxy: \$ 16,906

Regulatory Assets Second Tranche: \$ 130,351

Submissions

The Board received one submission which addressed the 2005 rate setting process in general. This submission was made by School Energy Coalition (SEC). SEC objected to the guideline which caused the recovery of the 2005 PILs proxy to be reflected only on the variable charge. SEC was also concerned that monthly service charges and overall distribution charges varied significantly between utilities across the province. SEC also raised concerns regarding the consistency of, and access to, information on the applications as filed by the utilities.

Reply submissions to SEC's general submissions were received from the Coalition of Large Distributors, the Electricity Distributors Association, Hydro One Networks, and the LDC Coalition (a group of 7 distributors). These parties generally argued against the recommendations put forward by SEC, by and large indicating that the Board's existing processes for 2006 and 2007 have been planned to address these issues going forward and that these issues should not be added to the 2005 rates adjustment process.

The Applicant was not specifically named in any of these submissions.

Board Findings

The Board first addresses the general submission of SEC. While SEC raises important issues regarding electricity distribution rates, the Board has put in place a process which will address most of the issues raised by SEC on a comprehensive basis with coordinated cost of service, cost allocation and cost of capital studies for all distributors in 2006, 2007 and 2008. The Board does agree that unless there are compelling reasons to diverge from the Board's original filing

4

guidelines for the 2005 distribution rate adjustment process, distributors should follow the guidelines in their applications.

The Board finds that the application conforms with earlier decisions of the Board (including approval for the Applicant's Conservation and Demand Management plan), directives and guidelines.

The Board will issue a separate decision on cost awards.

THE BOARD ORDERS THAT:

- The rate schedule attached as Appendix "A" is approved effective March 1, 2005, to be implemented on April 1, 2005. All other rates currently in effect that are not shown on the attached schedule remain in force. If the Applicant's billing system is not capable of prorating to accommodate the April 1, 2005 implementation date, the new rates shall be implemented with the first billing cycle for electricity consumed or estimated to have been consumed after April 1, 2005.
- 2) The Applicant shall notify its customers of the rate changes, no later than with the first bill reflecting the new rates and include the brochure provided by the Board.

DATED at Toronto, March 28, 2005

ONTARIO ÉNERGY BOARD

Peter H. O'Dell

Appendix "A"

RP-2005-0013 EB-2005-0018

March 28, 2005

ONTARIO ENERGY BOARD

Clinton Power Corporation Schedule of Changed Distribution Rates and Charges

RP-2005-0013 EB-2005-0018

Effective Date: March 1, 2005 Implementation Date: April 1, 2005

|--|

KLOIDERTIAL		
Monthly Service Charge Distribution Volumetric Rate	(per month) (per kWh)	\$8.45 \$0.0133
GENERAL SERVICE < 50 KW		
Monthly Service Charge Distribution Volumetric Rate	(per month) (per kWh)	\$16.47 \$0.0131
GENERAL SERVICE > 50 KW (Non Time of Use)		
Monthly Service Charge Distribution Volumetric Rate	(per month) (per kW)	\$29.10 \$4.8365
SENTINEL LIGHTS (Non Time of Use)		
Monthly Service Charge Distribution Volumetric Rate	(per connection) (per kW)	\$0.22 \$1.9963
STREET LIGHTING (Time of Use)		
Monthly Service Charge Distribution Volumetric Rate	(per connection) (per kW)	\$0.11 \$1.7143
UNMETERED SCATTERED LOAD (Billed at Congrel Service < 50 KW)		
(Billed at General Service < 50 KW) Monthly Service Charge Distribution Volumetric Rate	(per month) (per kWh)	\$16.47 \$0.0131

The rates on this schedule include an interim recovery of Regulatory Assets.

SHEET 2 - 2002 Rate Schedule including 2nd Year PBR Adjustment

NAME OF UTILITY Clinton Power Corporation NAME OF CONTACT Steve Gibbings - Utilities Mgr.

E- Mail Address clhydro@tcc.on.ca

VERSION NUMBER 001

Date June 27, 2002 Enter the IPI for 2001 when released by the Board in January.

LICENCE NUMBER ED-1999-0116 PHONE NUMBER 519-482-3997

IPI	PF	Adjustment Factor
0.4%	-1.5%	-1.1%

This schedule includes distribution rates which have been adjusted for the IPI - PF 2nd year PBR rate adjustment.

98.90% of current rates

RESIDENTIAL

DISTRIBUTION KWH RATE \$0.007319 MONTHLY SERVICE CHARGE (Per Customer) \$7.4670

COST OF POWER KWH RATE \$0.0787

RESIDENTIAL (TIME OF USE)

MONTHLY SERVICE CHARGE (Per Customer)

DISTRIBUTION KWH RATE \$0.007319

\$7.4670 COST OF POWER TIME OF USE RATES WINTER PEAK WINTER OFF- SUMMER PEAK SUMMER OFF-

> **PEAK PEAK** \$/KWH \$/KWH \$/KWH \$/KWH \$0.0000 \$0.0000 \$0.0000 \$0.0000

GENERAL SERVICE < 50 KW

MONTHLY SERVICE CHARGE (Per Customer)

DISTRIBUTION KWH RATE \$0.007418 MONTHLY SERVICE CHARGE (Per Customer) \$14.5482 COST OF POWER KWH RATE \$0.07760

GENERAL SERVICE < 50 KW (TIME OF USE)

DISTRIBUTION KWH RATE \$0.007418

\$14.5482 COST OF POWER TIME OF USE RATES WINTER PEAK WINTER OFF- SUMMER PEAK SUMMER OFF-

> PEAK **PEAK** \$/KWH \$/KWH \$/KWH \$/KWH \$0.0000 \$0.0000 \$0.0000 \$0.0000

GENERAL SERVICE > 50 KW (NON TIME OF USE)

DISTRIBUTION KW RATE \$2.687113 MONTHLY SERVICE CHARGE (Per Customer) \$25.7140 COST OF POWER KW RATE \$2.8028 COST OF POWER KWH RATE \$0.0653

GENERAL SERVICE > 50 KW (TIME OF USE)

DISTRIBUTION KW RATE \$0.000000

MONTHLY SERVICE CHARGE (Per Customer) \$0.0000

COST OF POWER TIME OF USE RATES WINTER PEAK SUMMER PEAK WINTER PEAK WINTER OFF- SUMMER PEAK

PEAK

\$/KW \$/KW \$/KWH \$/KWH \$/KWH \$0.00 \$0.00 \$0.000 \$0.0000 \$0.0000

GENERAL SERVICE INTERMEDIATE USE

DISTRIBUTION KW RATE \$0.000000

MONTHLY SERVICE CHARGE (Per Customer) \$0.0000

COST OF POWER TIME OF USE RATES WINTER PEAK SUMMER PEAK WINTER PEAK WINTER OFF- SUMMER PEAK

PEAK

\$/KW \$/KW \$/KWH \$/KWH \$/KWH \$0.00 \$0.00 \$0.000 \$0.000 \$0.0000

LARGE USE

DISTRIBUTION KW RATE \$0.000000

MONTHLY SERVICE CHARGE (Per Customer) \$0.00

COST OF POWER TIME OF USE RATES WINTER PEAK SUMMER PEAK WINTER PEAK WINTER OFF- SUMMER PEAK

PEAK \$/KW \$/KWH \$/KWH

\$/KW \$/KW \$/KWH \$/KWH \$/KWH \$0.00 \$0.00 \$0.000 \$0.0000 \$0.0000

SENTINEL LIGHTS (NON TIME OF USE)

DISTRIBUTION KW RATE \$0.006824

MONTHLY SERVICE CHARGE (Per Connection) \$0.1978

COST OF POWER KW RATE \$24.1300

OR

SENTINEL LIGHTS (TIME OF USE)

DISTRIBUTION KW RATE \$0.0000

MONTHLY SERVICE CHARGE (Per Connection) \$0.00

COST OF POWER TIME OF USE RATES WINTER PEAK SUMMER PEAK

\$/KW \$/KW \$0.0000 \$0.0000

STREET LIGHTING (NON TIME OF USE)

DISTRIBUTION KW RATE \$0.0000

MONTHLY SERVICE CHARGE (Per Connection) \$0.0000

COST OF POWER KW RATE \$0.0000

OR

STREET LIGHTING (TIME OF USE)

DISTRIBUTION KW RATE \$0.0998

COST OF POWER TIME OF USE RATES

WINTER PEAK SUMMER PEAK \$/KW \$/KW \$35.1151 \$13.1153

SUMMER OFF-PEAK \$/KWH \$0.0000

SUMMER OFF-PEAK \$/KWH \$0.0000

SUMMER OFF-PEAK \$/KWH \$0.0000

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

NAME OF UTILITY
NAME OF CONTACT
E- Mail Address
VERSION NUMBER
Date

Clinton Power Corporation
Steve Gibbings - Utilities Mgr.
clhydro@tcc.on.ca
001
June 27, 2002

LICENCE NUMBER PHONE NUMBER

ED-1999-0116 519-482-3997

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

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

Enter the permanent revenue adjustment amount here: \$ 853.78 Cell G36 will be adjusted by this amount.

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

\$ 23,977.78

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

23,977,78

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

23,977.78

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

		kWh	Number of Customers	Distribution Revenues	1999 Revenue		2 1/3 MARR Ilocations	
1999 Statistics by Class	kW		(Connections)	Revenues	Shares			
RESIDENTIAL CLASS		44.075.044	4.005	\$407.044.4E	E4.400/	æ	10 110 17	
GENERAL SERVICE <50 KW CLASS		11,675,244 5,757,509	1,365 232	\$197,344.15 \$78.877.81	54.13% 21.63%	\$ \$	13,440.47 5,372.11	
GENERAL SERVICE >50 KW NON TIME OF USE	32,302	-	17	\$87,326.34	23.95%	\$	5,947.52	
GENERAL SERVICE >50 KW TIME OF USE	0	-	0	\$0.00	0.00%	\$	-	
INTERMEDIATE USE	0	-	0	\$0.00	0.00%	\$	-	
LARGE USER CLASS	0	-	0	\$0.00	0.00%	\$	-	
SENTINEL LIGHTS	116	-	34	\$153.16	0.04%	\$	10.43	
STREET LIGHTING CLASS	1,004	-	712	\$896.06	0.25%	\$	61.03	
TOTALS				\$364.597.51	1.00	\$	24,831.56	
TOTALO	A	Allocated Total	for 2002 including	adjustments at Cell I		\$	24,831.56	
			_					

Residential Class

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

		VARIABLE CHARGE REVENUE Percentage 0.412		SERVICE CHARGE EVENUE ercentage 0.588	A DIS	OTAL 2002 LLOCATED STRIBUTION REVENUE 100%
(A) ALLOCATED 2002 1/3 MARR REVENUE (Total in Cell G26 above)	\$	5,537.47	\$	7,903.00	\$	13,440.47
(B) RETAIL KWH		11,675,244				
(C) NUMBER OF CUSTOMERS				1,365		
(D) ADDITIONAL DISTRIBUTION KWH RATE (\$/KWH) (A)/(B (this amount is added to the kWh rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4))	\$0.000474				
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 2 the total new Service Charge appears on the Rate Schedule on				\$0.4825		

General Service <50kW Class

	VARIABLE CHARGE REVENUE Percentage 0.513		R	SERVICE CHARGE EVENUE ercentage 0.487	A DIS	OTAL 2002 LLOCATED STRIBUTION REVENUE
(A) ALLOCATED 2002 1/3 MARR REVENUE (Total in Cell G27 above)	\$	2,755.89	\$	2,616.22	\$	5,372.11
(B) RETAIL KWH		5,757,509				
(C) NUMBER OF CUSTOMERS				232		
(D) ADDITIONAL DISTRIBUTION KWH RATE (\$/KWH) (A)/(B) (this amount is added to the kWh rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4))	\$0.000479				
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 2 the total new Service Charge appears on the Rate Schedule on		et 4)		\$0.9397		

General Service >50kW Class Non TOU

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

		VARIABLE CHARGE REVENUE Percentage 0.943		ERVICE HARGE EVENUE ercentage 0.057	TOTAL 2002 ALLOCATED DISTRIBUTION REVENUE		
(A) ALLOCATED 2002 1/3 MARR REVENUE (Total in Cell G28 above)	\$	5,608.51	\$	339.01	\$	5,947.52	
(B) RETAIL KW		32,302					
(C) NUMBER OF CUSTOMERS				17			
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)		\$0.173627					
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 2 the total new Service Charge appears on the Rate Schedule on		et 4)		\$1.6618			

General Service >50kW ClassTOU

	•				
	VARIABLE CHARGE REVENUE Percentage 0.000	CH RE'	RVICE IARGE VENUE centage	AL DIS	DTAL 2002 LOCATED TRIBUTION EVENUE
	0.000		.000		10070
(A) ALLOCATED 2002 1/3 MARR REVENUE (Total in Cell G29 above)	\$ -	\$	-	\$	-
(B) RETAIL KW		0			
(C) NUMBER OF CUSTOMERS			-		
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)	#DIV/0!				
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 2 the total new Service Charge appears on the Rate Schedule on	et 4)	#[OIV/0!		

Intermediate Class

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

	VARIABLE CHARGE REVENUE Percentage	SERVICE CHARGE REVENU Percentag	E DISTRIBUTION E REVENUE
	0.000	1.000	100%
(A) ALLOCATED 2002 1/3 MARR REVENUE (Total in Cell G30 above)	\$ -	\$ -	\$ -
(B) RETAIL KW		0	
(C) NUMBER OF CUSTOMERS		-	
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)	#DIV/0!		
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 2 at the total new Service Charge appears on the Rate Schedule on S		#DIV/0!	

Large User Class

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

	CH/ REV	NABLE ARGE ENUE	CH/ REV	RVICE ARGE ENUE entage	ALL DIST	TAL 2002 OCATED RIBUTION EVENUE
	0.	.000	1.	000		100%
(A) ALLOCATED 2002 1/3 MARR REVENUE (Total in Cell G31 above)	\$	-	\$	-	\$	-
(B) RETAIL KW			0			
(C) NUMBER OF CUSTOMERS				-		
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)	#D	OIV/O!				
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 2 at the total new Service Charge appears on the Rate Schedule on			#D	IV/0!		

Sentinel Lighting Class

	VARIAE CHARO REVEN Percent	GE UE	Cł RE	ERVICE HARGE EVENUE rcentage	TOTAL 2002 ALLOCATED DISTRIBUTION REVENUE		
	0.492		0.508		100%		
(A) ALLOCATED 2002 1/3 MARR REVENUE (Total in Cell G32 above)	\$	5.13	\$	5.30	\$	10.43	
(B) RETAIL KW		116					
(C) NUMBER OF CUSTOMERS (Connections)				34			

(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)

\$0.044243

(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 2 and the total new Service Charge appears on the Rate Schedule on Sheet 4)

the total new Service Charge appears on the Rate Schedule on Sheet 4)

\$0.0130

Streetlighting Class

		VARIABLE CHARGE REVENUE Percentage 0.106	R	SERVICE CHARGE EVENUE ercentage 0.894	TOTAL 2002 ALLOCATED DISTRIBUTION REVENUE		
(A) ALLOCATED 2002 1/3 MARR REVENUE (Total in Cell G33 above)	\$	6.47	\$	54.56	\$	61.03	
(B) RETAIL KW		1,004					
(C) NUMBER OF CUSTOMERS				712			
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)		\$0.006443					
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 2	and			\$0.0064			

SHEET 4 - 2002 Base Rate Schedule including 2002 1/3 Incremental MARR Adjustment

NAME OF UTILITY

NAME OF CONTACT

Clinton Power Corporation
Steve Gibbings - Utilities Mgr.

E- Mail Address clhydro@tcc.on.ca

VERSION NUMBER 001

Date June 27, 2002

PHONE NUMBER 519-482-3997

PFAK

This schedule includes the 2002 distribution rates which have been adjusted for the IPI - PF 2nd year PBR rate adjustment and the addition of the 2nd Installment of 1/3 Incremental MARR

This is the Base Rate Schedule which will be used as the base for the March 1, 2003 PBR Rate Adjustment

RESIDENTIAL

DISTRIBUTION KWH RATE \$0.0078

MONTHLY SERVICE CHARGE (Per Customer) \$7.95

COST OF POWER KWH RATE \$0.0787

RESIDENTIAL (TIME OF USE)

DISTRIBUTION KWH RATE \$0.0078

MONTHLY SERVICE CHARGE (Per Customer) \$7.95

COST OF POWER TIME OF USE RATES WINTER PEAK WINTER OFF- SUMMER PEAK SUMMER OFF-

PEAK

\$/KWH \$/KWH \$/KWH \$0.0000 \$0.0000 \$0.0000 \$0.0000

GENERAL SERVICE < 50 KW

DISTRIBUTION KWH RATE \$0.0079

MONTHLY SERVICE CHARGE (Per Customer) \$15.49

COST OF POWER KWH RATE \$0.0776

GENERAL SERVICE < 50 KW (TIME OF USE)

DISTRIBUTION KWH RATE \$0.0079

MONTHLY SERVICE CHARGE (Per Customer) \$15.49

COST OF POWER TIME OF USE RATES WINTER PEAK WINTER OFF- SUMMER PEAK SUMMER OFF-

PEAK PEAK \$/KWH \$/KWH \$/KWH \$0.0000 \$0.0000 \$0.0000 \$0.0000

GENERAL SERVICE > 50 KW (NON TIME OF USE)

DISTRIBUTION KW RATE \$2.8607

MONTHLY SERVICE CHARGE (Per Customer) \$27.38

COST OF POWER KW RATE \$2.8028

COST OF POWER KWH RATE \$0.0653

GENERAL SERVICE > 50 KW (TIME OF USE)

DISTRIBUTION KW RATE #DIV/0!

MONTHLY SERVICE CHARGE (Per Customer) #DIV/0!

COST OF POWER TIME OF USE RATES WINTER PEAK SUMMER PEAK WINTER PEAK WINTER PEAK WINTER OFF- SUMMER PEAK SUMMER OFF-

PEAK PEAK \$/KWH \$/KWH

\$/KW \$/KW \$/KWH \$/KWH \$/KWH \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000

GENERAL SERVICE INTERMEDIATE USE

DISTRIBUTION KW RATE #DIV/0!

MONTHLY SERVICE CHARGE (Per Customer) #DIV/0!

COST OF POWER TIME OF USE RATES WINTER PEAK SUMMER PEAK WINTER PEAK WINTER PEAK WINTER PEAK SUMMER OFF-

PEAK

\$/KW \$/KW \$/KWH \$/KWH \$/KWH \$/KWH \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000

LARGE USE

DISTRIBUTION KW RATE #DIV/0!

MONTHLY SERVICE CHARGE (Per Customer) #DIV/0!

COST OF POWER TIME OF USE RATES WINTER PEAK SUMMER PEAK WINTER PEAK WINTER PEAK WINTER PEAK SUMMER OFF-

\$/KWH

\$0.0000

\$/KW

\$0.0000

PEAK \$/KWH

\$0.0000

PEAK

\$/KWH

\$0.0000

\$/KWH \$0.0000

PEAK

SENTINEL LIGHTS (NON TIME OF USE)

DISTRIBUTION KW RATE \$0.0511

MONTHLY SERVICE CHARGE (Per Connection) \$0.21

COST OF POWER KW RATE \$24.1300

OR

SENTINEL LIGHTS (TIME OF USE)

DISTRIBUTION KW RATE \$0.0000

MONTHLY SERVICE CHARGE (Per Connection) \$0.00

COST OF POWER TIME OF USE RATES WINTER PEAK SUMMER PEAK \$/KW \$/KW

\$/KVV \$/KVV \$0.0000 \$0.0000

\$/KW

\$0.0000

STREET LIGHTING (NON TIME OF USE)

DISTRIBUTION KW RATE \$0.0000

MONTHLY SERVICE CHARGE (Per Connection) \$0.00

COST OF POWER KW RATE \$0.0000

OR

STREET LIGHTING (TIME OF USE)

DISTRIBUTION KW RATE \$0.1062

MONTHLY SERVICE CHARGE (Per Connection) \$0.11

COST OF POWER TIME OF USE RATES WINTER PEAK SUMMER PEAK

\$/KW \$/KW \$35.1151 \$13.1153

SHEET 5 - Bill Impact Analysis for 2002 Rate Schedule including IPI-PF & 2002 1/3 Incremental MARR Adjustment

NAME OF UTILITY NAME OF CONTACT E- Mail Address **VERSION NUMBER** Date

Clinton Power Corporation Steve Gibbings - Utilities Mgr. clhydro@tcc.on.ca 001 27-Jun-02

LICENCE NUMBER ED-1999-0116 PHONE NUMBER 519-482-3997

This schedule shows the bill impactsusing the 2002 Base Rate Schedule which includes the IPI - PF 2nd year PBR rate adjustment and the addition of the 2nd Installment of 1/3 Incremental MARR.

BILL IMPACT ANALYSIS: Current Bill vs. 2002 Base Rate Schedule (including IPI-PF & 1/3 Incremental MARR)

RESIDENTIAL CLASS

NON-TIME OF USE	CURRENT 2001	BILL				2002 BILL (IPI-PF	& 2nd Ins	tallment	1/3 Increment	al MARR)	
ENTER DESIRED CONSUMPTION 100 kWh	MONTHLY	KWH (enter)	RATE \$/KWH	CHARGE \$		MONTHLY	KWH	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT %
	SERVICE CHARGE	n/a	n/a	\$	7.55	SERVICE CHARGE	n/a	n/a	\$ 7.95		
	DISTRIBUTION KWH	100	0.0074	1 \$	0.74	DISTRIBUTION KWH	100	0.00779	\$ 0.78		
	COST OF POWER KWH	100	0.0787	7 \$	7.87	COST OF POWER KWH	100	0.0787	\$ 7.87		
	CURRENT 2001 BII	LL		\$	16.16	Adjusted 2002 BILL			\$ 16.60] \$ 0.44	2.7%
				1		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					
MONTHLY CONSUMPTION OF 250 kWh		KWH (enter)	RATE \$/KWH	CHARGE \$			KWH	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT %
	MONTHLY	(011101)	4,	•		MONTHLY		4	•	2022/	,,
	SERVICE CHARGE	n/a	n/a	\$	7.55	SERVICE CHARGE	n/a	n/a	\$ 7.95		
	DISTRIBUTION	11/4	Π/α	Ψ	7.55	DISTRIBUTION	II/a	11/4	ψ 7.55		
	KWH	250	0.0074	1 \$	1.85	KWH	250	0.00779	\$ 1.95		
	COST OF POWER KWH	250	0.0787	7 \$	19.68	COST OF POWER KWH	250	0.0787	\$ 19.68		
	OUDDENT 2004 DI					Adicate d 0000 DILL				1	4.70/
	CURRENT 2001 BII	LL		\$	29.08	Adjusted 2002 BILL			\$ 29.57	\$ 0.50	1.7%
MONTHLY CONSUMPTION OF 500 kWh	MONTHLY	KWH (enter)	RATE \$/KWH	CHARGE \$		MONTHLY	KWH	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT %
	SERVICE CHARGE	n/a	n/a	\$	7.55	SERVICE CHARGE	n/a	n/a	\$ 7.95		
	DISTRIBUTION KWH	500	0.0074	1 \$	3.70	DISTRIBUTION KWH	500	0.00779	\$ 3.90		
	COST OF POWER KWH	500	0.0787	7 \$	39.35	COST OF POWER KWH	500	0.0787	\$ 39.35		
	CURRENT 2001 BII			\$	50.60	Adjusted 2002 BILL			\$ 51.20	\$ 0.60	1.2%
										-"	
MONTHLY CONSUMPTION OF 750 kWh		KWH (enter)	RATE \$/KWH	CHARGE \$			KWH	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT %
730 KWII	MONTHLY	(enter)	φ/ Γ. Ψ Ψ Ι Ι	Ψ		MONTHLY		φ/1ζΨΨ11	Ψ	DOLLARS	/0
	SERVICE	,	,	•	7.55	SERVICE	,	,			
	CHARGE DISTRIBUTION	n/a	n/a	\$	7.55	CHARGE DISTRIBUTION	n/a	n/a	\$ 7.95		
	KWH	750	0.0074	1 \$	5.55	KWH	750	0.00779	\$ 5.84		
	COST OF POWER KWH	750	0.0787	7 \$	59.03	COST OF POWER KWH	750	0.0787	\$ 59.03		
			0.0101				700	0.0707		1	
	CURRENT 2001 BII	LL		\$	72.13	Adjusted 2002 BILL			\$ 72.82	\$ 0.69	1.0%
MONTHLY CONSUMPTION OF 1000 kWh	MONTHLY	KWH (enter)	RATE \$/KWH	CHARGE \$		MONTHLY	KWH	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT %
	SERVICE					SERVICE					
	CHARGE DISTRIBUTION	n/a	n/a	\$	7.55	CHARGE DISTRIBUTION	n/a	n/a	\$ 7.95		
	KWH	1000	0.0074	1 \$	7.40	KWH	1000	0.00779	\$ 7.79		
	COST OF POWER KWH	1000	0.0787	7 \$	78.70	COST OF POWER KWH	1000	0.0787	\$ 78.70		
	CURRENT 2001 BII	LL		\$	93.65	Adjusted 2002 BILL			\$ 94.44	\$ 0.79	0.8%
MONTHLY CONSUMPTION OF 1500 kWh	MONTHLY	KWH (enter)	RATE \$/KWH	CHARGE \$		MONTHLY	KWH	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT %
	SERVICE					SERVICE					
	CHARGE	n/a	n/a	\$	7.55	CHARGE	n/a	n/a	\$ 7.95		

	DISTRIBUTION					DISTRIBUTION							
	KWH	1500	0.0074	\$	11.10	KWH	1500	0.00779	\$	11.69			
	COST OF POWER					COST OF POWER							
	KWH	1500	0.0787	\$	118.05	KWH	1500	0.0787	\$	118.05			
	CURRENT 2001 BII	_L		\$	136.70	Adjusted 2002 BILL			\$	137.69	\$ 0	0.99	0.7%
MONTHLY CONSUMPTION OF		KWH	RATE	CHARGE			KWH	RATE \$/KWH	С	HARGE \$	IMPACT DOLLAR		PACT
2000 KWN	MONTHLY	(enter)	\$/KWH	Þ		MONTHLY		⊅/IVVVI □		Ф	DULLAR	.5	%
	SERVICE			_		SERVICE			_				
	CHARGE	n/a	n/a	\$	7.55	CHARGE	n/a	n/a	\$	7.95			
	DISTRIBUTION					DISTRIBUTION							
	KWH	2000	0.0074	\$	14.80	KWH	2000	0.00779	\$	15.59			
	COST OF POWER					COST OF POWER							
	KWH	2000	0.0787	\$	157.40	KWH	2000	0.0787	\$	157.40			
	CURRENT 2001 BII	_L		\$	179.75	Adjusted 2002 BILL			\$	180.94	\$ 1	.19	0.7%
GENERAL SERVICE < 50 KW													
GLINLINAL SERVICE < 50 KW													

	CURRENT 2001 E	BILL				2002 BILL (IPI-PF	& 2nd Ins	tallment	1/3 Incrementa	al MARR)	
ENTER DESIRED CONSUMPTION 1000 kWh	LEVEL	KWH	RATE	CHARGE			KWH	RATE	CHARGE	IMPACT	IMPACT
	MONTHLY SERVICE	(enter)	\$/KWH	\$		MONTHLY SERVICE		\$/KWH	\$	DOLLARS	%
	CHARGE DISTRIBUTION	n/a	n/a	\$	14.71	CHARGE DISTRIBUTION	n/a	n/a	\$ 15.49		
	KWH COST OF POWER	1000	0.0075	\$	7.50	KWH COST OF POWER	1000	0.00790	\$ 7.90		
	KWH	1000	0.0776		77.60	KWH	1000	0.0776			
	CURRENT 2001 BII	LL		\$	99.81	Adjusted 2002 BILL			\$ 100.98	\$ 1.17	1.2%
MONTHLY CONSUMPTION 2000 kWh		KWH (enter)	RATE \$/KWH	CHARGE \$			KWH	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT
	MONTHLY SERVICE	, ,				MONTHLY SERVICE					
	CHARGE DISTRIBUTION	n/a	n/a	\$	14.71	CHARGE DISTRIBUTION	n/a	n/a	\$ 15.49		
	KWH COST OF POWER	2000	0.0075	\$	15.00	KWH COST OF POWER	2000	0.00790	\$ 15.79		
	KWH	2000	0.0776	\$	155.20	KWH	2000	0.0776	\$ 155.20		
	CURRENT 2001 BII	LL		\$	184.91	Adjusted 2002 BILL			\$ 186.48	\$ 1.57	0.8%
MONTHLY CONSUMPTION 5000 kWh		KWH (enter)	RATE \$/KWH	CHARGE \$			KWH	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT
	MONTHLY SERVICE					MONTHLY SERVICE					
	CHARGE DISTRIBUTION	n/a	n/a	\$	14.71	CHARGE DISTRIBUTION	n/a	n/a	\$ 15.49		
	KWH COST OF POWER	5000	0.0075	\$	37.50	KWH COST OF POWER	5000	0.00790	\$ 39.48		
	KWH	5000	0.0776	\$	388.00	KWH	5000	0.0776	\$ 388.00		
	CURRENT 2001 BII	LL		\$	440.21	Adjusted 2002 BILL			\$ 442.97	\$ 2.76	0.6%
MONTHLY CONSUMPTION 10,000 kWh	MONTHLY	KWH (enter)	RATE \$/KWH	CHARGE \$		MONTHLY	KWH	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT %
	SERVICE CHARGE	n/a	n/a	\$	14.71	SERVICE CHARGE	n/a	n/a	\$ 15.49		
	DISTRIBUTION KWH	10000	0.0075	; \$	75.00	DISTRIBUTION KWH	10000	0.00790	\$ 78.96		
	COST OF POWER KWH	10000	0.0776	; \$	776.00	COST OF POWER KWH	10000	0.0776	\$ 776.00		
	CURRENT 2001 BII	LL		\$	865.71	Adjusted 2002 BILL			\$ 870.45	\$ 4.74	0.5%
MONTHLY CONSUMPTION 20,000 KWh		KWH (enter)	RATE \$/KWH	CHARGE \$			KWH	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT %
	MONTHLY SERVICE CHARGE	n/a	n/a	\$	14.71	MONTHLY SERVICE CHARGE	n/a	n/a	\$ 15.49		
	DISTRIBUTION KWH	20000	0.0075		150.00	DISTRIBUTION KWH	20000	0.00790	\$ 157.92		
	COST OF POWER KWH	20000	0.0776		1,552.00	COST OF POWER KWH	20000	0.0776			
	CURRENT 2001 BII	LL		\$	1,716.71	Adjusted 2002 BILL			\$ 1,725.41	\$ 8.70	0.5%

	CURRENT 2001 E	BILL				2002 BILL (IPI-PF	& 2nd Ins	tallment	1/3 In	crementa	al MARR)	
ENTER DESIRED CONSUMPTION		ĸw	RATE	CHARGE			KW	RATE		IARGE	IMPACT	IMPACT
	MONTHLY	(enter)	\$/KW	\$		MONTHLY		\$/KW	0.	\$	DOLLARS	%
	SERVICE					SERVICE						
	CHARGE DISTRIBUTION	n/a	n/a	\$	26.00	CHARGE DISTRIBUTION	n/a	n/a	\$	27.38		
	KW COST OF POWER	0	2.7170	\$	-	KW COST OF POWER	0	2.86074	\$	-		
	KW	0	2.8028	3 \$	-	KW	0	2.8028	\$	-		
	COST OF POWER KWH	0	0.0653	3 \$	-	COST OF POWER KWH	0	0.0653	\$	-		
	CURRENT 2001 BII	LL		\$	26.00	Adjusted 2002 BILL			\$	27.38	\$ 1.38	5.3%
MONTHLY CONSUMPTION		ĸw	RATE	CHARGE			KW	RATE	CL	IARGE	IMPACT	IMPACT
100kW, 30,000kWh		(enter)	\$/KW	\$			NVV	\$/KW	Cr	\$	DOLLARS	%
	MONTHLY SERVICE					MONTHLY SERVICE						
	CHARGE DISTRIBUTION	n/a	n/a	\$	26.00	CHARGE	n/a	n/a	\$	27.38		
	KW	100	2.7170	\$	271.70	DISTRIBUTION KW	100	2.86074	\$	286.07		
	COST OF POWER KW	100	2.8028	3 \$	280.28	COST OF POWER KW	100	2.8028	\$	280.28		
	COST OF POWER KWH	30,000	0.0653		1,959.00	COST OF POWER KWH	30,000	0.0653		1,959.00		
		·	0.0053				30,000	0.0055				. —
	CURRENT 2001 BII	LL		\$	2,536.98	Adjusted 2002 BILL			\$	2,552.73	\$ 15.75	0.6%
MONTHLY CONSUMPTION 100kW, 40,000kWh	MONTHLY	KW (enter)	RATE \$/KW	CHARGE \$		MONTHLY	ĸw	RATE \$/KW	Cŀ	HARGE	IMPACT DOLLARS	IMPACT %
	SERVICE					SERVICE						
	CHARGE DISTRIBUTION	n/a	n/a	\$	26.00	CHARGE DISTRIBUTION	n/a	n/a	\$	27.38		
	KW COST OF POWER	100	2.7170	\$	271.70	KW COST OF POWER	100	2.86074	\$	286.07		
	KW	100	2.8028	3 \$	280.28	KW	100	2.8028	\$	280.28		
	COST OF POWER KWH	40,000	0.0653	3 \$	2,612.00	COST OF POWER KWH	40,000	0.0653	\$	2,612.00		
	CURRENT 2001 BII	LL		\$	3,189.98	Adjusted 2002 BILL			\$	3,205.73	\$ 15.75	0.5%
	0011112111 2001 211			Ψ	0,100.00	, tajuotoa 2002 B.EE			Ψ	0,200.70	, , , , , ,	0.070
MONTHLY CONSUMPTION 500kW, 100,000kWh	MONTHLY	KW (enter)	RATE \$/KW	CHARGE \$		MONTHLY	ĸw	RATE \$/KW	CH	HARGE \$	IMPACT DOLLARS	IMPACT %
	SERVICE CHARGE	n/a	n/a	\$	26.00	SERVICE CHARGE	n/a	n/a	\$	27.38		
	DISTRIBUTION KW	500	2.7170		1,358.50	DISTRIBUTION KW	500	2.86074		1,430.37		
	COST OF POWER			•		COST OF POWER						
	KW COST OF POWER	500	2.8028	3 \$	1,401.40	KW COST OF POWER	500	2.8028	\$	1,401.40		
	KWH	######	0.0653	3 \$	6,530.00	KWH	100,000	0.0653	\$	6,530.00		
	CURRENT 2001 BII	LL		\$	9,315.90	Adjusted 2002 BILL			\$	9,389.15	\$ 73.25	0.8%
MONTHLY CONSUMPTION 500kW, 250,000kWh	MONTHLY	KW (enter)	RATE \$/KW	CHARGE \$		MONTHLY	KW	RATE \$/KW	CH	HARGE \$	IMPACT DOLLARS	IMPACT %
	SERVICE CHARGE	n/a	n/a	\$	26.00	SERVICE CHARGE	n/a	n/a	\$	27.38		
	DISTRIBUTION KW	500	2.7170) \$	1,358.50	DISTRIBUTION KW	500	2.86074	\$	1,430.37		
	COST OF POWER				,	COST OF POWER						
	KW COST OF POWER	500	2.8028	3 \$	1,401.40	KW COST OF POWER	500	2.8028	\$	1,401.40		
	KWH	######	0.0653	3 \$	16,325.00	KWH	250,000	0.0653	\$ 1	6,325.00		
	CURRENT 2001 BII	LL		\$	19,110.90	Adjusted 2002 BILL			\$ 1	9,184.15	\$ 73.25	0.4%
MONTHLY CONSUMPTION		ĸw	RATE	CHARGE			KW	RATE	CH	IARGE	IMPACT	IMPACT
1000kW, 400,000kWh	MONTHLY	(enter)	\$/KW	\$		MONTHLY		\$/KW		\$	DOLLARS	%
	SERVICE			•	22	SERVICE	/	,	<u>^</u>	c -		
	CHARGE DISTRIBUTION	n/a	n/a	\$	26.00	CHARGE DISTRIBUTION	n/a	n/a	\$	27.38		
	KW COST OF POWER	1000	2.7170	\$	2,717.00	KW COST OF POWER	1000	2.86074	\$	2,860.74		
	KW	1000	2.8028	3 \$	2,802.80	KW	1000	2.8028	\$	2,802.80		
	COST OF POWER KWH	######	0.0653	3 \$	26,120.00	COST OF POWER KWH	400,000	0.0653	\$ 2	6,120.00		
				-								

\$ 31,665.80 Adjusted 2002 BILL

CURRENT 2001 BILL

\$ 31,810.92 \$ 145.12 0.5%

MONTHLY CONSUMPTION 1000kW, 500,000kWh	MONTHLY	KW (enter)	RATE \$/KW	CHARGE \$		MONTHLY	KW	RATE \$/KW	CHARGE \$	IMPACT DOLLARS	IMPACT %
	SERVICE CHARGE	n/a	n/a	\$	26.00	SERVICE CHARGE	n/a	n/a	\$ 27.38		
	DISTRIBUTION KW					DISTRIBUTION KW					
	COST OF POWER	1000	2.7170		2,717.00	COST OF POWER	1000	2.86074			
	KW COST OF POWER	1000	2.8028		2,802.80	KW COST OF POWER	1000	2.8028	\$ 2,802.80		
	KWH	######	0.0653		32,650.00	KWH	500,000	0.0653	\$ 32,650.00		
	CURRENT 2001 BI	LL		\$	38,195.80	Adjusted 2002 BILL			\$ 38,340.92	\$ 145.12	0.4%
MONTHLY CONSUMPTION 3,000kW, 1,000,000kWh	MONTHLY	KW (enter)	RATE \$/KW	CHARGE \$		MONTH	ĸw	RATE \$/KW	CHARGE \$	IMPACT DOLLARS	IMPACT %
	MONTHLY SERVICE					MONTHLY SERVICE					
	CHARGE DISTRIBUTION	n/a	n/a	\$	26.00	CHARGE DISTRIBUTION	n/a	n/a	\$ 27.38		
	KW COST OF POWER	3000	2.7170	\$	8,151.00	KW COST OF POWER	3000	2.86074	\$ 8,582.22		
	KW COST OF POWER	3000	2.8028	3 \$	8,408.40	KW COST OF POWER	3000	2.8028	\$ 8,408.40		
	KWH	#######	0.0653	3 \$	65,300.00	KWH	#######	0.0653	\$ 65,300.00		
	CURRENT 2001 BI	LL		\$	81,885.40	Adjusted 2002 BILL			\$ 82,318.00	\$ 432.60	0.5%
MONTHLY CONSUMPTION		KW	RATE	CHARGE			ĸw	RATE	CHARGE	IMPACT DOLLARS	IMPACT
3,000kW, 1,500,000kWh	MONTHLY	(enter)	\$/KW	\$		MONTHLY		\$/KW	\$	DOLLARS	%
	SERVICE CHARGE	n/a	n/a	\$	26.00	SERVICE CHARGE	n/a	n/a	\$ 27.38		
	DISTRIBUTION KW	3000	2.7170) \$	8,151.00	DISTRIBUTION KW	3000	2.86074	\$ 8,582.22		
	COST OF POWER					COST OF POWER					
	KW COST OF POWER	3000	2.8028		8,408.40	KW COST OF POWER	3000	2.8028	\$ 8,408.40		
	KWH	#######	0.0653	3 \$	97,950.00	KWH	#######	0.0653	\$ 97,950.00		
	CURRENT 2001 BI	LL		\$	114,535.40	Adjusted 2002 BILL			\$ 114,968.00	\$ 432.60	0.4%
MONTHLY CONSUMPTION 4,000kW, 1,200,000kWh	MONTHLY SERVICE	KW (enter)	RATE \$/KW	CHARGE \$		MONTHLY SERVICE	KW	RATE \$/KW	CHARGE \$	IMPACT DOLLARS	IMPACT %
	CHARGE	n/a	n/a	\$	26.00	CHARGE	n/a	n/a	\$ 27.38		
	DISTRIBUTION KW	4000	2.7170	\$	10,868.00	DISTRIBUTION KW	4000	2.86074	\$ 11,442.96		
	COST OF POWER KW	4000	2.8028	3 \$	11,211.20	COST OF POWER KW	4000	2.8028	\$ 11,211.20		
	COST OF POWER KWH	######	0.0653	3 \$	78,360.00	COST OF POWER KWH	#######	0.0653	\$ 78,360.00		
	CURRENT 2001 BI	LL		\$	100,465.20	Adjusted 2002 BILL			\$ 101,041.54	\$ 576.34	0.6%
MONTHLY CONSUMPTION 4,000kW, 1,800,000kWh		KW (enter)	RATE \$/KW	CHARGE \$			ĸw	RATE \$/KW	CHARGE \$	IMPACT DOLLARS	IMPACT
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	MONTHLY	(0.1.0.)	4 /1111	•		MONTHLY		******	•	2022/	,,
	SERVICE CHARGE DISTRIBUTION	n/a	n/a	\$	26.00	SERVICE CHARGE DISTRIBUTION	n/a	n/a	\$ 27.38		
	KW COST OF POWER	4000	2.7170	\$	10,868.00	KW COST OF POWER	4000	2.86074	\$ 11,442.96		
	KW COST OF POWER	4000	2.8028	3 \$	11,211.20	KW	4000	2.8028	\$ 11,211.20		
	KWH	#######	0.0653	3 \$	117,540.00	COST OF POWER KWH	#######	0.0653	\$ 117,540.00		
	CURRENT 2001 BI	LL		\$	139,645.20	Adjusted 2002 BILL			\$ 140,221.54	\$ 576.34	0.4%
GENERAL SERVICE >50 KW T	IME OF USE										

GENERAL SERVICE >50 KW TIME OF USE

CURRENT 2001 BILL

ENTER DESIRED CONSUMPTION LE 100kW, 40,000kWh	EVELS WINTER	ĸw	RATE \$/kW	CHARGE \$	WINTER	ĸw	RATE \$/kW	CHARGE \$	IMPACT DOLLARS	IMPACT
	DISTRIBUTION kW kW COST OF POWER	100	0.0000 \$	-	DISTRIBUTION kW kW COST OF POWER	100	#DIV/0!	#DIV/0!		
	Demand Charge COST OF POWER WINTER PEAK	100 kWh 20,000	0.0000 \$ RATE \$/kWh 0.0000 \$	-	Demand Charge COST OF POWER WINTER PEAK	100 kWh 20,000	0.0000 RATE \$/kWh 0.0000	•		

2002 BILL (IPI-PF & 2nd Installment 1/3 Incremental MARR)

	•										
LARGE USE	CURRENT 2001 E	BILL				2002 BILL (IPI-PF	& 2nd Ins	allment 1	I/3 Increment	al MARR)	
	-					-					, 0.
	CHARGE TOTAL			\$	-	CHARGE TOTAL			#DIV/0! #DIV/0!	#DIV/0!	#DIV/0!
	MONTHLY SERVICE	,000				MONTHLY SERVICE	,000	2.3000			
	SUMMER PEAK SUMMER OFF PEAK	600,000	0.0000		-	SUMMER PEAK SUMMER OFF PEAK	600,000	0.0000			
	COST OF POWER	kWh	RATE \$/kWh	•		COST OF POWER	kWh	RATE \$/kWh	•		
	POWER Demand Charge	4000	0.0000	\$	-	POWER Demand Charge	4000	0.0000	\$ -		
	DISTRIBUTION kW kW COST OF	4000	0.0000	\$	-	DISTRIBUTION kW kW COST OF	4000	#DIV/0!	#DIV/0!		
	SUMMER	KW	RATE \$/kW		CHARGE \$	SUMMER	KW	RATE \$/kW	CHARGE \$	IMPACT DOLLARS	IMPACT %
	CHARGE TOTAL			\$	-	CHARGE TOTAL			#DIV/0! #DIV/0!	#DIV/0!	#DIV/0!
	MONTHLY SERVICE			_		MONTHLY SERVICE					
	WINTER PEAK WINTER OFF PEAK	600,000	0.0000		-	WINTER PEAK WINTER OFF PEAK	600,000	0.0000			
	COST OF POWER	kWh	RATE \$/kWh	r.		COST OF POWER	kWh	RATE \$/kWh	r.		
	POWER Demand Charge	4000	0.0000	\$	-	POWER Demand Charge	4000	0.0000	\$ -		
	DISTRIBUTION kW kW COST OF	4000	0.0000	\$	-	DISTRIBUTION kW kW COST OF	4000	#DIV/0!	#DIV/0!		
4000kW, 1,200,000kWh	WINTER	KW	RATE \$/kW		CHARGE \$	_	ĸw	RATE \$/kW	CHARGE \$	IMPACT DOLLARS	IMPACT %
ENTER DESIRED CONSUMPTION I						WINTER					
GENERAL SERVICE - INTER	MEDIATE USE	BILL				2002 BILL (IPI-PF	& 2nd Ins	allment 1	I/3 Increment	al MARR)	
	TOTAL			\$	-	TOTAL			#DIV/0!	#DIV/0!	#DIV/0!
	CHARGE			\$	-	CHARGE			#DIV/0!		
	PEAK MONTHLY SERVICE	20,000	0.0000	\$	-	PEAK MONTHLY SERVICE	20,000	0.0000	\$ -		
	COST OF POWER SUMMER PEAK SUMMER OFF	kWh 20,000	\$/kWh 0.0000	\$	-	COST OF POWER SUMMER PEAK SUMMER OFF	kWh 20,000	\$/kWh 0.0000	\$ -		
	Demand Charge	100	0.0000 RATE	\$	-	Demand Charge	100	0.0000 RATE	\$ -		
	kW kW COST OF POWER	100	0.0000	\$	-	kW kW COST OF POWER	100	#DIV/0!	#DIV/0!		
	DISTRIBUTION		\$/kW		\$	DISTRIBUTION		\$/kW	\$	DOLLARS	%
	SUMMER	KW	RATE		CHARGE	SUMMER	ĸw	RATE	CHARGE	IMPACT	IMPACT
	TOTAL			\$	-	TOTAL			#DIV/0!	#DIV/0!	#DIV/0
	SERVICE CHARGE			\$	-	SERVICE CHARGE			#DIV/0!		
	PEAK MONTHLY	20,000	0.0000	\$	-	PEAK MONTHLY	20,000	0.0000	\$ -		

	CORREINT 2001 E	2002 BILL (II 1-1 1 & Zild Installient 1/3 incremental MAIN)								
ENTER DESIRED CONSUMPTI 6000kW, 3,000,000kWh	ON LEVELS WINTER	ĸw	RATE \$/kW	CHARGE \$	WINTER	ĸw	RATE \$/kW	CHARGE \$	IMPACT DOLLARS	IMPACT
	DISTRIBUTION kW kW COST OF POWER	6000	0.0000 \$	-	DISTRIBUTION kW kW COST OF POWER	6000	#DIV/0!	#DIV/0!		
	Demand Charge COST OF POWER	6000 kWh	0.0000 \$ RATE \$/kWh	-	COST OF POWER		0.0000 RATE \$/kWh	•		
	WINTER OFF	#######	0.0000 \$	-	WINTER OFF	###### 1,500,000	0.0000	·		

MONTHLY SERVICE		MONTHLY SERVICE			
CHARGE	\$ -	CHARGE	#DIV/0!		
TOTAL	\$ -	TOTAL	#DIV/0!	#DIV/0!	#DIV/0!

SUMMER					SUMMER						
	KW	RATE \$/kW	CHARGE \$			KW	RATE \$/kW	(CHARGE \$	IMPACT DOLLARS	IMPACT %
DISTRIBUTION					DISTRIBUTION						
kW	6000	0.0000	\$ -	-	kW	6000	#DIV/0!		#DIV/0!		
kW COST OF					kW COST OF						
POWER					POWER						
Demand Charge	6000	0.0000	\$	-	Demand Charge	6000	0.0000	\$	-		
		RATE					RATE				
COST OF POWER	kWh	\$/kWh			COST OF POWER	kWh	\$/kWh				
SUMMER PEAK	#######	0.0000	\$ -	-	SUMMER PEAK	#######	0.0000	\$	-		
SUMMER OFF					SUMMER OFF						
PEAK	#######	0.0000	\$ -	-	PEAK	1,500,000	0.0000	\$	-		
MONTHLY					MONTHLY						
SERVICE					SERVICE						
CHARGE			\$ -	-	CHARGE				#DIV/0!		
TOTAL			\$ -	-	TOTAL				#DIV/0!	#DIV/0!	#DIV/0!

SHEET 6 - 2001 PILs Deferral Account Estimate Adder Calculation

NAME OF UTILITY
NAME OF CONTACT
E- Mail Address
VERSION NUMBER
Date

Clinton Power Corporation
Steve Gibbings - Utilities Mgr.
clhydro@tcc.on.ca
001
27-Jun-02

LICENCE NUMBER
PHONE NUMBER

ED-1999-0116 519-482-3997

This schedule allows LDCs to input the calculated value for the 2001 PILs Defferal Account. Use the methodolgy released by the Board on December 21, 2001.

Enter the Estimated Value for the 2001 PILs Defferal Account.

\$ 4,091.09 temp June 26

The Table below uses your best estimate of the 2001 statistics for your LDC to allocate the 2001 PILs defferal amount and to create the adders in each class. Ideally, these statistics should agree with those to be filed by your LDC as part of the PBR filing requirements.

2001 Statistics by Class	kW	kWh	Number of Customers	Distribution Revenues	2001 Revenue Shares		001 PILs Deferral ocations
•					<u> </u>	7 111	oouoo
RESIDENTIAL CLASS		11,693,788	1,365	\$293,584.51	55.29%	\$	2,262.14
GENERAL SERVICE <50 KW CLASS		6,358,855	228	\$146,216.42	27.54%	\$	1,126.63
GENERAL SERVICE >50 KW NON TIME OF USE	31,870		14	\$90,102.32	16.97%	\$	694.26
GENERAL SERVICE >50 KW TIME OF USE					0.00%	\$	-
INTERMEDIATE USE					0.00%	\$	-
LARGE USER CLASS					0.00%	\$	-
SENTINEL LIGHTS	116		32	\$153.63	0.03%	\$	1.18
STREET LIGHTING CLASS	1,008		716	\$892.99	0.17%	\$	6.88
TOTALS				\$530.949.87	1.00		4,091.09
				ψοσο,οπο.ογ	1.00	\$	4,091.09

Residential Class

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below

		VARIABLE CHARGE REVENUE Percentage 0.412	SERVICE CHARGE REVENUE Percentage 0.588		T(LLOCATED OTAL 2001 Ls Estimate REVENUE
(A) ALLOCATED 2001 PILs Estimate (Total in Cell G26 above)	\$	932.00	\$	1,330.14	\$	2,262.14
(B) RETAIL KWH		11,693,788				
(C) NUMBER OF CUSTOMERS				1,365		
(D) ADDITIONAL DISTRIBUTION KWH RATE (\$/KWH) (A)/(E) (this amount is added to the kWh rate shown on Sheet 4 and the total new rate appears on the Rate Schedule on Sheet 7)	,	\$0.000080				
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 4 the total new Service Charge appears on the Rate Schedule on				\$0.0812		

General Service <50kW Class

		VARIABLE CHARGE REVENUE Percentage 0.513	SERVICE CHARGE REVENUE Percentage 0.487	T(PIL	LOCATED DTAL 2001 Ls Estimate EVENUE
		0.0.0	0.101		.0070
(A) ALLOCATED 2001 PILs Estimate (Total in Cell G27 above)	\$	577.96	\$ 548.67	\$	1,126.63
(B) RETAIL KWH		6,358,855			
(C) NUMBER OF CUSTOMERS			228		
(D) ADDITIONAL DISTRIBUTION KWH RATE (\$/KWH) (A)/(E) (this amount is added to the kWh rate shown on Sheet 4 and the total new rate appears on the Rate Schedule on Sheet 7)	3	\$0.000091			
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 4 the total new Service Charge appears on the Rate Schedule or			\$0.2005		

General Service >50kW Class Non TOU

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below

	VARIABLE CHARGE REVENUE Percentage 0.943		SERVICE CHARGE REVENUE Percentage 0.057	٦	ALLOCATED TOTAL 2001 PILs Estimate REVENUE
(A) ALLOCATED 2001 PILs Estimate (Total in Cell G28 above)	\$ 654.69	\$	39.57	\$	694.26
(B) RETAIL KW	31,870				
(C) NUMBER OF CUSTOMERS			14		
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 4 and the total new rate appears on the Rate Schedule on Sheet 7)	\$0.020542				
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 4 the total new Service Charge appears on the Rate Schedule on			\$0.2356		

General Service >50kW ClassTOU

which you efficied your approved variable/Fixed Charge	Spili	i irom your .	200	IN	ו ואוטעפו ועכ iviouei	ıu	iis cias	S OII C
		VARIABLE CHARGE REVENUE Percentage 0.000	SERVICE CHARGE REVENUE Percentage 1.000		ALLOCATED TOTAL 2001 PILs Estimate REVENUE			
(A) ALLOCATED 2001 PILs Estimate (Total in Cell G29 above)	\$	-		\$	-	\$		-
(B) RETAIL KW			0					
(C) NUMBER OF CUSTOMERS					-			
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 4 and the total new rate appears on the Rate Schedule on Sheet 7)		#DIV/0!						
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 4 the total new Service Charge appears on the Rate Schedule on					#DIV/0!			

Intermediate Class

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below

	ı	VARIABLE CHARGE REVENUE Percentage 0.000		SERVICE CHARGE REVENU Percentag 1.000	Ē E	ALLOCATED TOTAL 2001 PILs Estimate REVENUE
(A) ALLOCATED 2001 PILs Estimate (Total in Cell G30 above)	\$	-		\$	-	\$ -
(B) RETAIL KW			0			
(C) NUMBER OF CUSTOMERS					-	
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 4 and the total new rate appears on the Rate Schedule on Sheet 7)		#DIV/0!				
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 4 a	and			#DIV/0!		

Large User Class

the total new Service Charge appears on the Rate Schedule on Sheet 7)

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below

	CHARGE REVENUE	VARIABLE SERVICE CHARGE CHARGE REVENUE REVENUE Percentage Percentage		
	0.000		1.000	100%
(A) ALLOCATED 2001 PILs Estimate (Total in Cell G31 above)	\$ -	· \$	-	\$ -
(B) RETAIL KW		0		
(C) NUMBER OF CUSTOMERS			-	
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 4 and the total new rate appears on the Rate Schedule on Sheet 7)	#DIV/0!			
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 4 the total new Service Charge appears on the Rate Schedule on			#DIV/0!	

Sentinel Lighting Class

, , , , ,	•	•							
		VARIABLE CHARGE REVENUE Percentage		CHARGE CHARGE REVENUE REVENUE			ALLOCATED TOTAL 2001 PILs Estimate REVENUE		
		0.492		0.508	100%				
(A) ALLOCATED 2001 PILs Estimate (Total in Cell G32 above)	\$	0.58	\$	0.60	\$	1.18			
(B) RETAIL KW		116							
(C) NUMBER OF CUSTOMERS				32					
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B)		\$0.005016							

(this amount is added to the kW rate shown on Sheet 4 and the total new rate appears on the Rate Schedule on Sheet 7)

(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 4 and the total new Service Charge appears on the Rate Schedule on Sheet 7)

the total new Service Charge appears on the Rate Schedule on Sheet 7)

\$0.0016

Streetlighting Class

		VARIABLE CHARGE REVENUE Percentage		CHARGE CHARGE REVENUE REVENUE Percentage Percentage		CHARGE REVENUE Percentage	T(PII	LLOCATED DTAL 2001 LS Estimate REVENUE
		0.106		0.094	100%			
(A) ALLOCATED 2001 PILs Estimate (Total in Cell G33 above)	\$	0.73	\$	6.15	\$	6.88		
(B) RETAIL KW		1,008						
(C) NUMBER OF CUSTOMERS (Connections)				716				
(D) ADDITIONAL DISTRIBUTION KW RATE ($\$/KW$) (A)/(B) (this amount is added to the kW rate shown on Sheet 4 and the total new rate appears on the Rate Schedule on Sheet 7)		\$0.000723						
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 4	and	d		\$0.0007				

SHEET 7 - 2002 Rate Schedule including 2001PILs Deferral Account Estimate Adder

NAME OF UTILITY NAME OF CONTACT E- Mail Address

Clinton Power Corporation Steve Gibbings - Utilities Mgr. clhydro@tcc.on.ca

LICENCE NUMBER **PHONE NUMBER**

ED-1999-0116 519-482-3997

VERSION NUMBER

Date

001

27-Jun-02

This schedule includes the 2002 distribution rates which have been adjusted for the IPI - PF 2nd year PBR rate adjustment, the addition of the 2nd Installment of 1/3 Incremental MARR and 2001PILs Deferral Account Estimate Adder

RESIDENTIAL

DISTRIBUTION KWH RATE \$0.00787 MONTHLY SERVICE CHARGE (Per Customer) \$8,03063 COST OF POWER KWH RATE \$0.07870

RESIDENTIAL (TIME OF USE)

DISTRIBUTION KWH RATE \$0.00787 MONTHLY SERVICE CHARGE (Per Customer) \$8.03063

COST OF POWER TIME OF USE RATES WINTER PEAK WINTER OFF-SUMMER OFF-SUMMER PEAK PEAK

PEAK

\$/KWH \$/KWH \$/KWH \$/KWH \$0.0000 \$0.0000 \$0.0000 \$0.0000

GENERAL SERVICE < 50 KW

DISTRIBUTION KWH RATE \$0.00799 MONTHLY SERVICE CHARGE (Per Customer) \$15.68846 COST OF POWER KWH RATE \$0.077600

GENERAL SERVICE < 50 KW (TIME OF USE)

DISTRIBUTION KWH RATE \$0.00799

MONTHLY SERVICE CHARGE (Per Customer) \$15.68846

COST OF POWER TIME OF USE RATES WINTER PEAK WINTER OFF-SUMMER OFF-SUMMER PEAK

> PEAK **PEAK** \$/KWH \$/KWH \$/KWH \$/KWH \$0.0000 \$0.0000 \$0.0000 \$0.0000

GENERAL SERVICE > 50 KW (NON TIME OF USE)

DISTRIBUTION KW RATE \$2.88128 MONTHLY SERVICE CHARGE (Per Customer) \$27.61136 COST OF POWER KW RATE \$2.802800 COST OF POWER KWH RATE \$0.065300

GENERAL SERVICE > 50 KW (TIME OF USE)

DISTRIBUTION KW RATE #DIV/0!

MONTHLY SERVICE CHARGE (Per Customer) #DIV/0!

COST OF POWER TIME OF USE RATES WINTER PEAK SUMMER PEAK WINTER PEAK WINTER OFF- SUMMER PEAK PEAK PEAK

\$/KW \$/KW \$/KWH \$/KWH \$/KWH \$/KWH \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000

GENERAL SERVICE INTERMEDIATE USE

DISTRIBUTION KW RATE #DIV/0!

MONTHLY SERVICE CHARGE (Per Customer) #DIV/0!

COST OF POWER TIME OF USE RATES WINTER PEAK SUMMER PEAK WINTER PEAK WINTER OFF- SUMMER PEAK SUMMER OFF-

PEAK

\$/KW \$/KW \$/KWH \$/KWH \$/KWH \$/KWH \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000

PEAK

LARGE USE

DISTRIBUTION KW RATE #DIV/0!

MONTHLY SERVICE CHARGE (Per Customer) #DIV/0!

COST OF POWER TIME OF USE RATES WINTER PEAK SUMMER PEAK WINTER PEAK WINTER PEAK SUMMER OFFPEAK PEAK
PEAK

PEAK \$/KW \$/KWH \$/KWH

\$/KW \$/KW \$/KWH \$/KWH \$/KWH \$/KWH \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000

SENTINEL LIGHTS (NON TIME OF USE)

DISTRIBUTION KW RATE \$0.05608

MONTHLY SERVICE CHARGE (Per Connection) \$0.21235

COST OF POWER KW RATE \$24.1300

OR

SENTINEL LIGHTS (TIME OF USE)

DISTRIBUTION KW RATE \$0.00502

MONTHLY SERVICE CHARGE (Per Connection) \$0.00157

COST OF POWER TIME OF USE RATES WINTER PEAK SUMMER PEAK

\$/KW \$/KW \$0.0000 \$0.0000

STREET LIGHTING (NON TIME OF USE)

DISTRIBUTION KW RATE \$0.00072

MONTHLY SERVICE CHARGE (Per Connection) \$0.00072

COST OF POWER KW RATE \$0.0000

OR

STREET LIGHTING (TIME OF USE)

DISTRIBUTION KW RATE \$0.10696

MONTHLY SERVICE CHARGE (Per Connection) \$0.10600

COST OF POWER TIME OF USE RATES

WINTER PEAK SUMMER PEAK \$/KW \$/KW \$35.1151 \$13.1153

SHEET 8 - 2002 PILs Proxy Estimate Adder Calculation

NAME OF UTILITY NAME OF CONTACT E- Mail Address VERSION NUMBER Date Clinton Power Corporation
Steve Gibbings - Utilities Mgr.
clhydro@tcc.on.ca
001
27-Jun-02

LICENCE NUMBER PHONE NUMBER

ED-1999-0116 519-482-3997

This schedule allows LDCs to input the calculated value for the 2002 PILs Proxy Estimate. Use the methodolgy released by the Board on December 21, 2001.

Enter the Estimated Value for the 2002 PILs Proxy

\$ 19,948.05

The Table below uses your best estimate of the 2001 statistics for your LDC to allocate the 2002 PILs Proxy Estimate amount and to create the adders in each class. Ideally, these statistics should agree with those to be filed by your LDC as part of the PBR filing requirements.

When this data was added on Sheet 6, it will also appear in the table below.

2001 Statistics by Class	kW	kWh	Number of Customers	Distribution Revenues	2001 Revenue Shares	Ī	2002 PILs Estimate Ilocations
RESIDENTIAL CLASS	_	11,693,788	1,365	\$293,584.51	55.29%	\$	11,030.12
GENERAL SERVICE <50 KW CLASS	-	6,358,855	228	\$146,216.42	27.54%	\$	5,493.42
GENERAL SERVICE >50 KW NON TIME OF USE	31,870	-	14	\$90,102.32	16.97%	\$	3,385.19
GENERAL SERVICE >50 KW TIME OF USE	0	-	-	\$0.00	0.00%	\$	-
INTERMEDIATE USE	0	-	-	\$0.00	0.00%	\$	-
LARGE USER CLASS	0	-	-	\$0.00	0.00%	\$	-
SENTINEL LIGHTS	116	-	32	\$153.63	0.03%	\$	5.77
STREET LIGHTING CLASS	1,008	-	716	\$892.99	0.17%	\$	33.55
TOTALS				\$530,949.87	1.00	\$	19,948.05 19,948.05

Residential Class

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below

	ı	VARIABLE CHARGE REVENUE Percentage 0.412	SERVICE CHARGE REVENUE Percentage 0.588		T(ALLOCATED TOTAL 2002 PILs Estimate REVENUE	
(A) ALLOCATED 2002 PILs (Total in Cell G26 above)	\$	4,544.41	\$	6,485.71	\$	11,030.12	
(B) RETAIL KWH		11,693,788					
(C) NUMBER OF CUSTOMERS				1,365			
(D) ADDITIONAL DISTRIBUTION KWH RATE (\$/KWH) (A)/(B (this amount is added to the kWh rate shown on Sheet 7 and the total new rate appears on the Rate Schedule on Sheet 9)		\$0.000389					
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 7a the total new Service Charge appears on the Rate Schedule on		eet 9)		\$0.3960			

General Service <50kW Class

	VARIABLE CHARGE REVENUE Percentage 0.513		JARGE CHARGE VENUE REVENUE centage Percentage		TC	LOCATED DTAL 2002 LS Estimate EEVENUE
(A) ALLOCATED 2002 PILs (Total in Cell G27 above)	\$	2,818.13	\$	2,675.30	\$	5,493.42
(B) RETAIL KWH		6,358,855				
(C) NUMBER OF CUSTOMERS				228		
(D) ADDITIONAL DISTRIBUTION KWH RATE (\$/KWH) (A)/(E) (this amount is added to the kWh rate shown on Sheet 7 and the total new rate appears on the Rate Schedule on Sheet 9)	,	\$0.000443				
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 7: the total new Service Charge appears on the Rate Schedule on		et 9)		\$0.9778		

· ..

General Service >50kW Class Non TOU

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below

		VARIABLE CHARGE REVENUE Percentage 0.943		CHARGE CHARGE REVENUE REVENUE Percentage Percentage		CHARGE EVENUE ercentage	ALLOCATED TOTAL 2002 PILs Estimate REVENUE	
(A) ALLOCATED 2002 PILs (Total in Cell G28 above)	\$	3,192.23	\$	192.96	\$	3,385.19		
(B) RETAIL KW		31,870						
(C) NUMBER OF CUSTOMERS				14				
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 7 and the total new rate appears on the Rate Schedule on Sheet 9)		\$0.100163						
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 7 the total new Service Charge appears on the Rate Schedule or		eet 9)		\$1.1485				

General Service >50kW ClassTOU

	VARIABLE CHARGE REVENUE Percentage 0.000		SERVICE CHARGE REVENUE Percentage 1.000		ALLOCATED TOTAL 2002 PILs Estimate REVENUE	002 ate	
(A) ALLOCATED 2002 PILs (Total in Cell G29 above)	\$	-	\$	-	\$ -		
(B) RETAIL KW		0					
(C) NUMBER OF CUSTOMERS				-			
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 7 and the total new rate appears on the Rate Schedule on Sheet 9)	#DIV/0	!					
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 73 the total new Service Charge appears on the Rate Schedule on			#DIV	/0!			

Intermediate Class

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below

	VARIABLE CHARGE REVENUE Percentage		ALLOCATED TOTAL 2002 PILs Estimate REVENUE
	0.000	1.000	100%
(A) ALLOCATED 2002 PILs (Total in Cell G30 above)	\$ -	\$ -	\$ -
(B) RETAIL KW		0	
(C) NUMBER OF CUSTOMERS		-	
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 7 and the total new rate appears on the Rate Schedule on Sheet 9)	#DIV/0!		
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12		#DIV/0!	

Large User Class

(this amount is added to the Service Charge shown on Sheet 7and the total new Service Charge appears on the Rate Schedule on Sheet 9)

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below

	VARIABL CHARGI REVENU Percentag	SERV CHAF REVE Percer	RGE NUE	ALLOCAT TOTAL 20 PILs Estin REVENU	002 nate	
	0.000		1.00	00	100%	
(A) ALLOCATED 2002 PILs (Total in Cell G31 above)	\$	-	\$	-	\$	-
(B) RETAIL KW		0				
(C) NUMBER OF CUSTOMERS				-		
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 7 and the total new rate appears on the Rate Schedule on Sheet 9)	#DIV/0!					
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 73 the total new Service Charge appears on the Rate Schedule on			#DIV	//0!		

Sentinel Lighting Class

	ı	VARIABLE CHARGE REVENUE Percentage	F	SERVICE CHARGE REVENUE Percentage	T(LOCATED OTAL 2002 Ls Estimate REVENUE
		0.492		0.508		100%
(A) ALLOCATED 2002 PILs (Total in Cell G32 above)	\$	2.84	\$	2.93	\$	5.77
(B) RETAIL KW		116				
(C) NUMBER OF CUSTOMERS				32		
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B)		\$0.024460				

(this amount is added to the kW rate shown on Sheet 7 and the total new rate appears on the Rate Schedule on Sheet 9)

(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 7and the total new Service Charge appears on the Rate Schedule on Sheet 9)

the total new Service Charge appears on the Rate Schedule on Sheet 9)

\$0.0076

Streetlighting Class

	F	/ARIABLE CHARGE REVENUE Percentage 0.106	R	ERVICE CHARGE EVENUE ercentage 0.894	ALLOCATED TOTAL 2002 PILs Estimate REVENUE		
(A) ALLOCATED 2002 PILs (Total in Cell G33 above)	\$	3.56	\$	29.99	\$	33.55	
(B) RETAIL KW		1,008					
(C) NUMBER OF CUSTOMERS (Connections)				716			
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 7 and the total new rate appears on the Rate Schedule on Sheet 9)		\$0.003527					
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 7.	and			\$0.0035			

SHEET 9 - 2002 Rate Schedule including 2001 and 2002 PILs Estimate Adders

NAME OF UTILITY NAME OF CONTACT E- Mail Address

Clinton Power Corporation Steve Gibbings - Utilities Mgr. clhydro@tcc.on.ca

LICENCE NUMBER **PHONE NUMBER**

PEAK

ED-1999-0116 519-482-3997

VERSION NUMBER

Date

001

27-Jun-02

This schedule includes the 2002 distribution rates which have been adjusted for the IPI - PF 2nd year PBR rate adjustment, the 2nd Installment of 1/3 Incremental MARR, the 2001 PILs Deferral Account Estimate Adder, and the 2002 PILs Estimate Adder If you are not applying to recover any Z-factors or transistion costs for March 1, 2002, this becomes your final 2002 Rate Schedule and will appear at Sheet 16.

RESIDENTIAL

DISTRIBUTION KWH RATE \$0.00826

MONTHLY SERVICE CHARGE (Per Customer) \$8.42659

COST OF POWER KWH RATE \$0.07870

RESIDENTIAL (TIME OF USE)

DISTRIBUTION KWH RATE \$0.00826

MONTHLY SERVICE CHARGE (Per Customer) \$8.42659

COST OF POWER TIME OF USE RATES WINTER PEAK WINTER OFF-SUMMER PEAK SUMMER OFF-

PFAK

\$/KWH \$/KWH \$/KWH \$/KWH \$0.0000 \$0.0000 \$0.0000 \$0.0000

GENERAL SERVICE < 50 KW

DISTRIBUTION KWH RATE \$0.00843 MONTHLY SERVICE CHARGE (Per Customer) \$16.66627 COST OF POWER KWH RATE \$0.077600

GENERAL SERVICE < 50 KW (TIME OF USE)

DISTRIBUTION KWH RATE \$0.00843

MONTHLY SERVICE CHARGE (Per Customer) \$16.66627

COST OF POWER TIME OF USE RATES WINTER PEAK WINTER OFF-SUMMER PEAK SUMMER OFF-

> PFAK PEAK \$/KWH \$/KWH \$/KWH \$/KWH \$0.0000 \$0.0000 \$0.0000 \$0.0000

GENERAL SERVICE > 50 KW (NON TIME OF USE)

DISTRIBUTION KW RATE \$2,98145 MONTHLY SERVICE CHARGE (Per Customer) \$28.75990 COST OF POWER KW RATE \$2.802800 COST OF POWER KWH RATE \$0.065300

GENERAL SERVICE > 50 KW (TIME OF USE)

DISTRIBUTION KW RATE #DIV/0!

MONTHLY SERVICE CHARGE (Per Customer) #DIV/0!

COST OF POWER TIME OF USE RATES WINTER OFF-WINTER PEAK SUMMER PEAK WINTER PEAK SUMMER PEAK SUMMER OFF-**PEAK PEAK**

> \$/KW \$/KW \$/KWH \$/KWH \$/KWH \$/KWH

> \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000

GENERAL SERVICE INTERMEDIATE USE

DISTRIBUTION KW RATE #DIV/0!

MONTHLY SERVICE CHARGE (Per Customer) #DIV/0!

COST OF POWER TIME OF USE RATES WINTER OFF-WINTER PEAK SUMMER PEAK WINTER PEAK SUMMER PEAK SUMMER OFF-

PEAK

\$/KW \$/KWH \$/KWH \$/KWH \$/KWH \$/KW \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000

PEAK

LARGE USE

DISTRIBUTION KW RATE #DIV/0!

MONTHLY SERVICE CHARGE (Per Customer) #DIV/0!

COST OF POWER TIME OF USE RATES WINTER PEAK SUMMER PEAK WINTER PEAK WINTER OFF-SUMMER PEAK SUMMER OFF-**PEAK**

PEAK

\$/KW \$/KW \$/KWH \$/KWH \$/KWH \$/KWH \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000

SENTINEL LIGHTS (NON TIME OF USE)

DISTRIBUTION KW RATE \$0.08054

MONTHLY SERVICE CHARGE (Per Connection) \$0.21999

COST OF POWER KW RATE \$24.1300

OR

SENTINEL LIGHTS (TIME OF USE)

DISTRIBUTION KW RATE \$0.02948

MONTHLY SERVICE CHARGE (Per Connection) \$0.00920

COST OF POWER TIME OF USE RATES WINTER PEAK SUMMER PEAK

> \$/KW \$/KW \$0.0000 \$0.0000

STREET LIGHTING (NON TIME OF USE)

DISTRIBUTION KW RATE \$0.00425

MONTHLY SERVICE CHARGE (Per Connection) \$0.00421

COST OF POWER KW RATE \$0.0000

OR

STREET LIGHTING (TIME OF USE)

DISTRIBUTION KW RATE \$0.11048

MONTHLY SERVICE CHARGE (Per Connection) \$0.10949 COST OF POWER TIME OF USE RATES

WINTER PEAK SUMMER PEAK \$/KW \$/KW \$35.1151 \$13.1153

SHEET 10 - Bill Impact Analysis for 2002 Rate Schedule after 2001 and 2002 PILs Adjustments

NAME OF UTILITY NAME OF CONTACT E- Mail Address **VERSION NUMBER** Date

Clinton Power Corporation Steve Gibbings - Utilities Mgr. clhydro@tcc.on.ca 001 27-Jun-02

LICENCE NUMBER ED-1999-0116 PHONE NUMBER 519-482-3997

This schedule shows the bill impacts using the 2002 Rate Schedule which includes the IPI - PF 2nd year PBR rate adjustment, the addition of the 2nd Installment of 1/3 Incremental MARR, the 2001 PILs deferral account estimate and the 2002 PILs estimate.

BILL IMPACT ANALYSIS: Current Bill vs. 2002 Bill (including IPI-PF, 1/3 Incremental MARR, 2001 & 2002 PILs)

RESIDENTIAL CLASS

NON-TIME OF USE	CURRENT 2001 E	BILL				2002 BILL (IPI-PF,	1/3 Incre	mental N	IARR, 2001 & 2	2002 PILs)	
ENTER DESIRED CONSUMPTION	I LEVEL	KWH (enter)	RATE \$/KWH	CHARGE \$			KWH	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT
100 KWII	MONTHLY	(enter)	φ/rcvvii	•		MONTHLY		φ//\\\	Ψ	DOLLARS	76
	SERVICE CHARGE DISTRIBUTION	n/a	n/a	\$	7.55	SERVICE CHARGE DISTRIBUTION	n/a	n/a	\$ 8.43		
	KWH	100	0.0074	\$	0.74	KWH	100	0.00826	\$ 0.83		
	COST OF POWER KWH	100	0.0787	\$	7.87	COST OF POWER KWH	100	0.0787	\$ 7.87		
	CURRENT 2001 BII	LL		\$	16.16	Adjusted 2002 BILL			\$ 17.12	\$ 0.96	6.0%
MONTHLY CONSUMPTION OF 250 kWh		KWH (enter)	RATE \$/KWH	CHARGE \$			KWH	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT %
	MONTHLY SERVICE					MONTHLY SERVICE					
	CHARGE	n/a	n/a	\$	7.55	CHARGE	n/a	n/a	\$ 8.43		
	DISTRIBUTION KWH	250	0.0074	•	1.85	DISTRIBUTION KWH	250	0.00000	r 2.07		
	COST OF POWER		0.0074	Ф	1.00	COST OF POWER	250				
	KWH	250	0.0787	\$	19.68	KWH	250	0.0787	\$ 19.68		
	CURRENT 2001 BII	LL		\$	29.08	Adjusted 2002 BILL			\$ 30.17	\$ 1.09	3.8%
MONTHLY CONSUMPTION OF 500 kWh	MONTHLY	KWH (enter)	RATE \$/KWH	CHARGE \$		MONTHLY	KWH	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT
	MONTHLY SERVICE					MONTHLY SERVICE					
	CHARGE	n/a	n/a	\$	7.55	CHARGE	n/a	n/a	\$ 8.43		
	DISTRIBUTION KWH	500	0.0074	\$	3.70	DISTRIBUTION KWH	500	0.00826	\$ 4.13		
	COST OF POWER KWH	500	0.0787	\$	39.35	COST OF POWER KWH	500	0.0787	\$ 39.35		
	CURRENT 2001 BII	П		\$	50.60	Adjusted 2002 BILL			\$ 51.91	\$ 1.31	2.6%
	0011112111 2001 211			.	00.00	7 tajaotoa 2002 3.22			Ψ 0σ.	,	2.070
MONTHLY CONSUMPTION OF		KWH	RATE	CHARGE			KWH	RATE	CHARGE	IMPACT	IMPACT
750 kWh	MONTHLY	(enter)	\$/KWH	\$		MONTHLY		\$/KWH	\$	DOLLARS	%
	SERVICE					SERVICE					
	CHARGE DISTRIBUTION	n/a	n/a	\$	7.55	CHARGE DISTRIBUTION	n/a	n/a	\$ 8.43		
	KWH	750	0.0074	\$	5.55	KWH	750	0.00826	\$ 6.20		
	COST OF POWER KWH	750	0.0787	· \$	59.03	COST OF POWER KWH	750	0.0787	\$ 59.03		
	CURRENT 2004 RII					Adimeted 2002 BILL				1 6 450	2.40/
	CURRENT 2001 BII	LL		\$	72.13	Adjusted 2002 BILL			\$ 73.65	\$ 1.52	2.1%
MONTHLY CONSUMPTION OF 1000 kWh	MONTHLY	KWH (enter)	RATE \$/KWH	CHARGE \$		MONTHLY	KWH	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT %
	SERVICE					SERVICE					
	CHARGE DISTRIBUTION	n/a	n/a	\$	7.55	CHARGE DISTRIBUTION	n/a	n/a	\$ 8.43		
	KWH	1000	0.0074	\$	7.40	KWH	1000	0.00826	\$ 8.26		
	COST OF POWER KWH	1000	0.0787	\$	78.70	COST OF POWER KWH	1000	0.0787	\$ 78.70		
	CURRENT 2001 BII	LL		\$	93.65	Adjusted 2002 BILL			\$ 95.39	\$ 1.74	1.9%
MONTHLY CONSUMPTION OF 1500 kWh		KWH (enter)	RATE \$/KWH	CHARGE \$			KWH	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT %
1300 KWII	MONTHLY	(enter)	φ/ r\ V V Π	4		MONTHLY		φ/ Γ\ V V ΓΊ	Þ	POLLARS	/0
	SERVICE CHARGE	n/o	n/o	¢	7 5 5	SERVICE CHARGE	2/0	n/o	¢ 0.40		
	CHARGE	n/a	n/a	\$	7.55	CHARGE	n/a	n/a	\$ 8.43		

	DISTRIBUTION KWH COST OF POWER KWH	1500 1500	0.0074 0.0787		11.10 118.05	DISTRIBUTION KWH COST OF POWER KWH	1500 1500	0.00826 0.0787		12.39 118.05			
	CURRENT 2001 BII	L		\$	136.70	Adjusted 2002 BILL			\$	138.87	\$ 2	2.17	1.6%
MONTHLY CONSUMPTION OF 2000 kWh	MONTHLY SERVICE	KWH (enter)	RATE \$/KWH	CHARGE \$		MONTHLY SERVICE	KWH	RATE \$/KWH	c	HARGE \$	IMPACT DOLLAR		PACT %
	CHARGE DISTRIBUTION	n/a	n/a	\$	7.55	CHARGE DISTRIBUTION	n/a	n/a	\$	8.43			
	KWH COST OF POWER	2000	0.0074	\$	14.80	KWH COST OF POWER	2000	0.00826	\$	16.52			
	KWH	2000	0.0787	\$	157.40	KWH	2000	0.0787	\$	157.40			
	CURRENT 2001 BII	L		\$	179.75	Adjusted 2002 BILL			\$	182.35	\$ 2	2.60	1.4%

	CURRENT 2001 E	BILL				2002 BILL (IPI-PF,	1/3 Incre	mental M	IARR, 2001 & 2	2002 PILs)	
ENTER DESIRED CONSUMPTION 1000 kWh	I LEVEL	KWH	RATE	CHARGE			KWH	RATE	CHARGE	IMPACT	IMPACT
	MONTHLY SERVICE	(enter)	\$/KWH	\$		MONTHLY SERVICE		\$/KWH	\$	DOLLARS	%
	CHARGE DISTRIBUTION	n/a	n/a	\$	14.71	CHARGE DISTRIBUTION	n/a	n/a	\$ 16.67		
	KWH COST OF POWER	1000	0.0075	5 \$	7.50	KWH COST OF POWER	1000	0.00843	\$ 8.43		
	KWH	1000	0.0776	\$	77.60	KWH	1000	0.0776	\$ 77.60		
	CURRENT 2001 BIL	_L		\$	99.81	Adjusted 2002 BILL			\$ 102.70	\$ 2.89	2.9%
MONTHLY CONSUMPTION 2000 kWh	MONTHLY	KWH (enter)	RATE \$/KWH	CHARGE \$		MONTHLY	KWH	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT %
	SERVICE CHARGE	n/a	n/a	\$	14.71	SERVICE CHARGE	n/a	n/a	\$ 16.67		
	DISTRIBUTION KWH COST OF POWER	2000	0.0075	5 \$	15.00	DISTRIBUTION KWH COST OF POWER	2000	0.00843	\$ 16.86		
	KWH	2000	0.0776	\$	155.20	KWH	2000	0.0776	\$ 155.20		
	CURRENT 2001 BIL	L		\$	184.91	Adjusted 2002 BILL			\$ 188.73	\$ 3.82	2.1%
MONTHLY CONSUMPTION 5000 kWh	MONTHLY	KWH (enter)	RATE \$/KWH	CHARGE \$		MONTHLY	KWH	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT %
	MONTHLY SERVICE CHARGE	n/a	n/a	\$	14.71	MONTHLY SERVICE CHARGE	n/a	n/a	\$ 16.67		
	DISTRIBUTION KWH	5000	0.0075	5 \$	37.50	DISTRIBUTION KWH	5000	0.00843	\$ 42.15		
	COST OF POWER KWH	5000	0.0776	\$	388.00	COST OF POWER KWH	5000	0.0776	\$ 388.00		
	CURRENT 2001 BIL	L		\$	440.21	Adjusted 2002 BILL			\$ 446.82	\$ 6.61	1.5%
MONTHLY CONSUMPTION 10,000 kWh	MONTHLY	KWH (enter)	RATE \$/KWH	CHARGE \$		MONTHLY	кwн	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT %
	SERVICE CHARGE	n/a	n/a	\$	14.71	SERVICE CHARGE	n/a	n/a	\$ 16.67		
	DISTRIBUTION KWH COST OF POWER	10000	0.0075	5 \$	75.00	DISTRIBUTION KWH COST OF POWER	10000	0.00843	\$ 84.30		
	KWH	10000	0.0776	\$	776.00	KWH	10000	0.0776	\$ 776.00		
	CURRENT 2001 BIL	_L		\$	865.71	Adjusted 2002 BILL			\$ 876.97	\$ 11.26	1.3%
MONTHLY CONSUMPTION 20,000 KWh	MONTHLY	KWH (enter)	RATE \$/KWH	CHARGE \$		MONTHLY	кwн	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT %
	SERVICE CHARGE	n/a	n/a	\$	14.71	SERVICE CHARGE	n/a	n/a	\$ 16.67		
	DISTRIBUTION KWH	20000	0.0075	5 \$	150.00	DISTRIBUTION KWH	20000	0.00843	\$ 168.60		
	COST OF POWER KWH	20000	0.0776	\$	1,552.00	COST OF POWER KWH	20000	0.0776	\$ 1,552.00		
	CURRENT 2001 BIL	_L		\$	1,716.71	Adjusted 2002 BILL			\$ 1,737.27	\$ 20.56	1.2%

	CURRENT 2001 E	BILL				2002 BILL (IPI-PF,	. 1/3 Increi	mental N	IARR. 2001 8	2002 PILs)	
ENTER DESIRED CONSUMPTION		KW	RATE	CHARGE			KW	RATE	CHARGE	IMPACT	IMPACT
	MONTHLY	(enter)	\$/KW	\$		MONTHLY	N.V.	\$/KW	\$	DOLLARS	%
	SERVICE					SERVICE					
	CHARGE DISTRIBUTION	n/a	n/a	\$	26.00	CHARGE DISTRIBUTION	n/a	n/a	\$ 28.70	i	
	KW COST OF POWER	0	2.7170	\$	-	KW COST OF POWER	0	2.98145	\$ -		
	KW COST OF POWER	0	2.8028	\$	-	KW COST OF POWER	0	2.8028	\$ -		
	KWH	0	0.0653	\$	-	KWH	0	0.0653	\$ -		
	CURRENT 2001 BIL	L		\$	26.00	Adjusted 2002 BILL			\$ 28.70	\$ 2.76	10.6%
MONTHLY CONSUMPTION		KW	RATE	CHARGE			KW	RATE	CHARGE	IMPACT	IMPACT
100kW, 30,000kWh	MONTHLY	(enter)	\$/KW	\$		MONTHLY		\$/KW	\$	DOLLARS	%
	SERVICE					SERVICE		,			
	CHARGE DISTRIBUTION	n/a	n/a	\$	26.00	CHARGE DISTRIBUTION	n/a	n/a	\$ 28.70	i	
	KW COST OF POWER	100	2.7170	\$	271.70	KW COST OF POWER	100	2.98145	\$ 298.14		
	KW	100	2.8028	\$	280.28	KW	100	2.8028	\$ 280.28	;	
	COST OF POWER KWH	30,000	0.0653	\$	1,959.00	COST OF POWER KWH	30,000	0.0653	\$ 1,959.00)	
	CURRENT 2001 BIL	L		\$	2,536.98	Adjusted 2002 BILL			\$ 2,566.18	\$ 29.20	1.2%
MONTHLY CONSUMPTION 100kW, 40,000kWh		KW (enter)	RATE \$/KW	CHARGE \$			KW	RATE \$/KW	CHARGE \$	IMPACT DOLLARS	IMPACT %
	MONTHLY SERVICE					MONTHLY SERVICE					
	CHARGE	n/a	n/a	\$	26.00	CHARGE	n/a	n/a	\$ 28.70	i	
	DISTRIBUTION KW	100	2.7170	\$	271.70	DISTRIBUTION KW	100	2.98145	\$ 298.14	ļ	
	COST OF POWER KW	100	2.8028	\$	280.28	COST OF POWER KW	100	2.8028	\$ 280.28		
	COST OF POWER KWH					COST OF POWER KWH					
		40,000	0.0653		2,612.00		40,000	0.0653		_	
	CURRENT 2001 BIL	-L		\$	3,189.98	Adjusted 2002 BILL			\$ 3,219.18	\$ 29.20	0.9%
MONTHLY CONSUMPTION		KW	RATE	CHARGE			ĸw	RATE	CHARGE	IMPACT	IMPACT
500kW, 100,000kWh	MONTHLY	(enter)	\$/KW	\$		MONTHLY		\$/KW	\$	DOLLARS	%
	SERVICE CHARGE	n/a	n/a	\$	26.00	SERVICE CHARGE	n/a	n/a	\$ 28.70	;	
	DISTRIBUTION KW	500	2.7170		1,358.50	DISTRIBUTION KW	500	2.98145			
	COST OF POWER					COST OF POWER					
	KW COST OF POWER	500	2.8028	\$	1,401.40	KW COST OF POWER	500	2.8028	\$ 1,401.40)	
	KWH	100,000	0.0653	\$	6,530.00	KWH	100,000	0.0653	\$ 6,530.00)	
	CURRENT 2001 BIL	L		\$	9,315.90	Adjusted 2002 BILL			\$ 9,450.88	\$ 134.98	1.4%
MONTHLY CONSUMPTION		KW		CHARGE			KW	RATE	CHARGE	IMPACT	IMPACT
500kW, 250,000kWh	MONTHLY	(enter)	\$/KW	\$		MONTHLY		\$/KW	\$	DOLLARS	%
	SERVICE CHARGE	n/a	n/a	\$	26.00	SERVICE CHARGE	n/a	n/a	\$ 28.70	:	
	DISTRIBUTION					DISTRIBUTION					
	KW COST OF POWER	500	2.7170	\$	1,358.50	KW COST OF POWER	500	2.98145	\$ 1,490.72	!	
	KW COST OF POWER	500	2.8028	\$	1,401.40	KW COST OF POWER	500	2.8028	\$ 1,401.40)	
	KWH	250,000	0.0653	\$	16,325.00	KWH	250,000	0.0653	\$ 16,325.00)	
	CURRENT 2001 BIL	L		\$	19,110.90	Adjusted 2002 BILL			\$ 19,245.88	\$ 134.98	0.7%
MONTHLY CONSUMPTION 1000kW, 400,000kWh		KW (enter)	RATE \$/KW	CHARGE \$			ĸw	RATE \$/KW	CHARGE \$	IMPACT DOLLARS	IMPACT
	MONTHLY	(Giner)	ψ/1 .1 ¥	-		MONTHLY		WILLER	Ψ	DOLLARG	70
	SERVICE CHARGE	n/a	n/a	\$	26.00	SERVICE CHARGE	n/a	n/a	\$ 28.70	;	
	DISTRIBUTION KW	1000	2.7170	\$	2,717.00	DISTRIBUTION KW	1000	2.98145	\$ 2,981.4	i	
	COST OF POWER KW					COST OF POWER					
	COST OF POWER	1000	2.8028		2,802.80	KW COST OF POWER	1000	2.8028			
	KWH	400,000	0.0653		26,120.00	KWH	400,000	0.0653	\$ 26,120.00	<u> </u>	
	CURRENT 2001 BIL	_L		\$	31,665.80	Adjusted 2002 BILL			\$ 31,933.0	\$ 267.21	0.8%

MONTHLY CONSUMPTION 1000kW, 500,000kWh	MONTHLY	KW (enter)	RATE \$/KW	CHARGE \$		MONTHLY	KW	RATE \$/KW	CHARGE \$	IMPACT DOLLARS	IMPACT %
	SERVICE CHARGE	n/a	n/a	\$	26.00	SERVICE CHARGE	n/a	n/a	\$ 28.76		
	DISTRIBUTION KW	1000	2.7170	\$	2,717.00	DISTRIBUTION KW	1000	2.98145	\$ 2,981.45		
	COST OF POWER KW COST OF POWER	1000	2.8028	\$ \$	2,802.80	COST OF POWER KW COST OF POWER	1000	2.8028	\$ 2,802.80		
	KWH	500,000	0.0653	\$ \$	32,650.00	KWH	500,000	0.0653	\$ 32,650.00		
	CURRENT 2001 BI	LL		\$	38,195.80	Adjusted 2002 BILL			\$ 38,463.01	\$ 267.21	0.7%
MONTHLY CONSUMPTION 3,000kW, 1,000,000kWh		KW (enter)	RATE \$/KW	CHARGE \$			KW	RATE \$/KW	CHARGE \$	IMPACT DOLLARS	IMPACT
-,,	MONTHLY SERVICE	(,	******	Ť		MONTHLY SERVICE		******	•		
	CHARGE DISTRIBUTION	n/a	n/a	\$	26.00	CHARGE DISTRIBUTION	n/a	n/a	\$ 28.76		
	KW	3000	2.7170	\$	8,151.00	KW	3000	2.98145	\$ 8,944.34		
	COST OF POWER KW	3000	2.8028	\$ \$	8,408.40	COST OF POWER KW	3000	2.8028	\$ 8,408.40		
	COST OF POWER KWH	1,000,000	0.0653	\$ \$	65,300.00	COST OF POWER KWH	#######	0.0653	\$ 65,300.00		
	CURRENT 2001 BI	LL		\$	81,885.40	Adjusted 2002 BILL			\$ 82,681.50	\$ 796.10	1.0%
MONTHLY CONSUMPTION		KW	RATE	CHARGE			ĸw	RATE	CHARGE	IMPACT	IMPACT
3,000kW, 1,500,000kWh	MONTHLY	(enter)	\$/KW	\$		MONTHLY		\$/KW	\$	DOLLARS	%
	SERVICE CHARGE	n/a	n/a	\$	26.00	SERVICE CHARGE	n/a	n/a	\$ 28.76		
	DISTRIBUTION KW	3000	2.7170	\$	8,151.00	DISTRIBUTION KW	3000	2.98145	\$ 8,944.34		
	COST OF POWER KW	3000	2.8028	\$ \$	8,408.40	COST OF POWER KW	3000	2.8028	\$ 8,408.40		
	COST OF POWER KWH	1,500,000	0.0653	\$ \$	97,950.00	COST OF POWER KWH	#######	0.0653	\$ 97,950.00		
	CURRENT 2001 BI	LL		\$	114,535.40	Adjusted 2002 BILL			\$ 115,331.50	\$ 796.10	0.7%
MONTHLY CONSUMPTION		ĸw	RATE	CHARGE			ĸw	RATE	CHARGE	IMPACT	IMPACT
4,000kW, 1,200,000kWh	MONTHLY	(enter)	\$/KW	\$		MONTHLY		\$/KW	\$	DOLLARS	%
	SERVICE					SERVICE					
	CHARGE DISTRIBUTION	n/a	n/a	\$	26.00	CHARGE DISTRIBUTION	n/a	n/a	\$ 28.76		
	KW COST OF POWER	4000	2.7170	\$	10,868.00	KW COST OF POWER	4000	2.98145	\$ 11,925.78		
	KW COST OF POWER	4000	2.8028	\$ \$	11,211.20	KW COST OF POWER	4000	2.8028	\$ 11,211.20		
	KWH	1,200,000	0.0653	\$ \$	78,360.00	KWH	#######	0.0653	\$ 78,360.00		
	CURRENT 2001 BI	LL		\$	100,465.20	Adjusted 2002 BILL			\$ 101,525.74	\$ 1,060.54	1.1%
MONTHLY CONSUMPTION		KW (antar)	RATE	CHARGE			ĸw	RATE	CHARGE	IMPACT	IMPACT
4,000kW, 1,800,000kWh	MONTHLY	(enter)	\$/KW	\$		MONTHLY		\$/KW	\$	DOLLARS	%
	SERVICE CHARGE	n/a	n/a	\$	26.00	SERVICE CHARGE	n/a	n/a	\$ 28.76		
	DISTRIBUTION KW	4000	2.7170		10,868.00	DISTRIBUTION KW	4000		\$ 11,925.78		
	COST OF POWER KW					COST OF POWER KW					
	COST OF POWER		2.8028		11,211.20	COST OF POWER	4000		\$ 11,211.20		
		1,800,000	0.0653		117,540.00	KWH	#######	0.0653	\$ 117,540.00		
	CURRENT 2001 BI	LL		\$	139,645.20	Adjusted 2002 BILL			\$ 140,705.74	\$ 1,060.54	0.8%

GENERAL SERVICE >50 KW TIME OF USE

ENTER DESIRED CONSUMP	TION LEVELS									
100kW, 40,000kWh	WINTER				WINTER					
		KW	RATE	CHARGE		KW	RATE	CHARGE	IMPACT	IMPACT
			\$/kW	\$			\$/kW	\$	DOLLARS	%
	DISTRIBUTION				DISTRIBUTION					
	kW	100	0.0000 \$	-	kW	100	#DIV/0!	#DIV/0!		
	KW COST OF				MA COST OF					

		\$/kW	\$			\$/kW	\$	DOLLARS	%	
DISTRIBUTION				DISTRIBUTION						
kW	100	0.0000	\$ -	kW	100	#DIV/0!	#DIV/0!			
kW COST OF				kW COST OF						
POWER				POWER						
Demand Charge	100	0.0000	\$ -	Demand Charge	100	0.0000	\$ -			
		RATE				RATE				
COST OF POWER	kWh	\$/kWh		COST OF POWER	kWh	\$/kWh				
WINTER PEAK	20.000	0.0000	\$ _	WINTER PEAK	20.000	0.0000	\$ -			

CURRENT 2001 BILL | 2002 BILL (IPI-PF, 1/3 Incremental MARR, 2001 & 2002 PILs)

WINTER OFF PEAK MONTHLY SERVICE CHARGE	20,000	0.0000	\$	-	WINTER OFF PEAK MONTHLY SERVICE CHARGE	20,000	0.0000	\$ - #DIV/0!		
TOTAL			\$	-	TOTAL			#DIV/0!	#DIV/0!	#DIV/0!
SUMMER	ĸw	RATE	CHARGE		SUMMER	ĸw	RATE	CHARGE	IMPACT	IMPACT
		\$/kW	\$				\$/kW	\$	DOLLARS	%
DISTRIBUTION kW kW COST OF POWER	100	0.0000	\$	-	DISTRIBUTION kW kW COST OF POWER	100	#DIV/0!	#DIV/0!		
Demand Charge	100	0.0000 RATE	\$	-	Demand Charge	100	0.0000 RATE	\$ -		
COST OF POWER	kWh	\$/kWh			COST OF POWER	kWh	\$/kWh			
SUMMER PEAK SUMMER OFF	20,000	0.0000	\$	-	SUMMER PEAK SUMMER OFF	20,000	0.0000	\$ -		
PEAK MONTHLY SERVICE	20,000	0.0000	\$	-	PEAK MONTHLY SERVICE	20,000	0.0000	\$ -		
CHARGE			\$	-	CHARGE			#DIV/0!		
TOTAL			\$	-	TOTAL			#DIV/0!	#DIV/0!	#DIV/0!

GENERAL SERVICE - INTERMEDIATE USE

CURRENT 2001 BILL	2002 BILL (IPI-PF, 1/3 Incremental MARR, 2001 & 2002 PILs)

ENTER DESIRED CONSUMPTION 4000kW, 1,200,000kWh	LEVELS WINTER				WINTER					
		KW	RATE \$/kW	CHARGE \$		KW	RATE \$/kW	CHARGE \$	IMPACT DOLLARS	IMPACT %
	DISTRIBUTION kW kW COST OF POWER	4000	0.0000 \$		DISTRIBUTION - kW - kW COST OF - POWER	4000) #DIV/0!	#DIV/0!		
	Demand Charge	4000	0.0000 \$ RATE		- Demand Cha	rge 4000	0.0000 RATE	\$ -		
	COST OF POWER WINTER PEAK WINTER OFF	kWh 600,000	\$/kWh 0.0000 \$		COST OF PO WINTER PEA WINTER OFF	K 600,000	\$/kWh 0.0000	\$ -		
	PEAK MONTHLY SERVICE	600,000	0.0000 \$		- PEAK MONTHLY SERVICE	600,000	0.0000	\$ -		
	CHARGE		\$		- CHARGE			#DIV/0!		
	TOTAL		\$		- TOTAL			#DIV/0!	#DIV/0!	#DIV/0!
	SUMMER				SUMMER					
		KW	RATE \$/kW	CHARGE \$		KW	RATE \$/kW	CHARGE \$	IMPACT DOLLARS	IMPACT %
	DISTRIBUTION kW kW COST OF POWER	4000	0.0000 \$		DISTRIBUTION - kW - kW COST OF - POWER	4000		#DIV/0!		
	Demand Charge	4000	0.0000 \$ RATE		- Demand Cha	rge 4000	0.0000 RATE	\$ -		
	COST OF POWER SUMMER PEAK SUMMER OFF	kWh 600,000	\$/kWh 0.0000 \$		COST OF PO SUMMER PE SUMMER OF	AK 600,000	\$/kWh 0.0000	\$ -		
	PEAK MONTHLY SERVICE	600,000	0.0000 \$		- PEAK MONTHLY SERVICE	600,000	0.0000	\$ -		
	CHARGE		\$		- CHARGE			#DIV/0!		

TOTAL

#DIV/0!

#DIV/0!

#DIV/0!

LARGE USE

TOTAL

	CURRENT 2001 BILL				2002 BILL (IPI-PF, 1/3 Incremental MARR, 2001 & 2002 PILs)								
ENTER DESIRED CONSUMPTION 6000kW, 3,000,000kWh	ON LEVELS WINTER	ĸw	RATE \$/kW	CHARGE \$		WINTER	ĸw	RATE \$/kW	CHARGE \$	IMPACT DOLLARS	IMPACT		
	DISTRIBUTION kW kW COST OF POWER	6000	0.0000 \$	\$	-	DISTRIBUTION kW kW COST OF POWER	6000	#DIV/0!	#DIV/0!				
	Demand Charge COST OF POWER WINTER PEAK 1, WINTER OFF	6000 kWh ,500,000	0.0000 \$ RATE \$/kWh 0.0000 \$		-	Demand Charge COST OF POWER WINTER PEAK WINTER OFF	6000 kWh ######	0.0000 RATE \$/kWh 0.0000	•				
		,500,000	0.0000	\$	-	PEAK	1,500,000	0.0000	\$ -				

\$

MONTHLY SERVICE CHARGE			\$	-	MONTHLY SERVICE CHARGE			;	#DIV/0!		
TOTAL			\$	-	TOTAL			7	#DIV/0!	#DIV/0!	#DIV/0!
SUMMER	ĸw	RATE	CHARGE		SUMMER	ĸw	RATE	С	HARGE	IMPACT	IMPACT
DICTRIBUTION		\$/kW	\$		DIOTRIBUTION		\$/kW		\$	DOLLARS	%
DISTRIBUTION kW kW COST OF POWER	6000	0.0000	\$	-	DISTRIBUTION kW kW COST OF POWER	6000	#DIV/0!	į	#DIV/0!		
Demand Charge	6000	0.0000 RATE	\$	-	Demand Charge	6000	0.0000 RATE	\$	-		
COST OF POWER	kWh	\$/kWh			COST OF POWER	kWh	\$/kWh				
SUMMER PEAK SUMMER OFF	1,500,000	0.0000	\$	-	SUMMER PEAK SUMMER OFF	#######	0.0000	\$	-		
PEAK MONTHLY SERVICE	1,500,000	0.0000	\$	-	PEAK MONTHLY SERVICE	1,500,000	0.0000	\$	-		
CHARGE			\$	-	CHARGE			-	#DIV/0!		

#DIV/0!

#DIV/0!

#DIV/0!

TOTAL

\$

- TOTAL

SHEET 11 - Z-Factor Adder Calculation

NAME OF UTILITY NAME OF CONTACT E- Mail Address **VERSION NUMBER** Date

Clinton Power Corporation Steve Gibbings - Utilities Mgr. clhydro@tcc.on.ca 001 27-Jun-02

LICENCE NUMBER **PHONE NUMBER**

53,949.00

17,983.00

53,949.00

\$0.00

ED-1999-0116 519-482-3997

This schedule allows LDCs to input the Applied for Value for a Z-Factor.

The amount is allocated to the classes in the same manner as the PILs amount added on Sheet 6 and is recovered as a rate adder.

Total Z-Factor 2001 Z-Factor (lost revenue due to late implementation of 2001 rates) Grossed-Up 2001 Z-factor (to recover the above amount over 4 months, Nov 02 to Feb 03) 2002 Z-Factor (lost revenue due to 4 month late implementation of 2002 rates)

Grossed-Up 2001 Z-factor (to recover the above amount over 4 months, Nov 02 to Feb 03)

(Not allowed in the final Decisi

The Table below uses the 2001 statistics for your LDC to allocate the Z-Factor amount. The share of class distribution revenue in 2001 is used to allocate this amount to the rate classes.

When this data was added on Sheet 6, it will also appear in the table below.

		- -	Number of Customers	Distribution Revenues	2001 Revenue Shares	-	02 Z-Factor r Recovery
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 USER CLASS SENTINEL LIGHTS STREET LIGHTING CLASS	31,870 0 0 0 116 1,008	11,693,788 6,358,855 - - - - - - -	1,365 228 14 - - - 32 716	\$293,584.51 \$146,216.42 \$90,102.32 \$0.00 \$0.00 \$0.00 \$153.63 \$892.99	55.29% 27.54% 16.97% 0.00% 0.00% 0.00% 0.03% 0.17%	\$ \$ \$ \$ \$ \$ \$ \$	29,830.67 14,856.83 9,155.16 - - - 15.61 90.73
TOTALS				\$530,949.87	1.00	\$	53,949.00 53,949.00

Residential Class

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below

	ı	VARIABLE CHARGE REVENUE Percentage 0.412		SERVICE CHARGE REVENUE Percentage 0.588	Fa	OCATED Z- ctor Amount r Recovery
(A) ALLOCATED 2002 Z-Factor (Total in Cell G26 above)	\$	12,290.24	\$	17,540.43	\$	29,830.67
(B) RETAIL KWH		11,693,788				
(C) NUMBER OF CUSTOMERS				1,365		
(D) ADDITIONAL DISTRIBUTION KWH RATE (\$/KWH) (A)/(E) (this amount is added to the kWh rate shown on Sheet 9 and the total new rate appears on the Rate Schedule on Sheet 12)	3	\$0.001051				
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 9 the total new Service Charge appears on the Rate Schedule or		et 12)		\$1.0708		

General Service <50kW Class

	VARIABLE SERVICE CHARGE CHARGE REVENUE REVENUE Percentage Percentage 0.513 0.487			CHARGE EVENUE ercentage	Fa	LOCATED Z- ctor Amount or Recovery
(A) ALLOCATED 2002 Z-Factor (Total in Cell G27 above)	\$	7,621.55	\$	7,235.27	\$	14,856.83
(B) RETAIL KWH		6,358,855				
(C) NUMBER OF CUSTOMERS				228		
(D) ADDITIONAL DISTRIBUTION KWH RATE (\$/KWH) (A)/(E) (this amount is added to the kWh rate shown on Sheet 9 and the total new rate appears on the Rate Schedule on Sheet 12)	3	\$0.001199				
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 9: the total new Service Charge appears on the Rate Schedule on		eet 12)		\$2.6445		

General Service >50kW Class Non TOU

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below

		VARIABLE CHARGE REVENUE Percentage 0.943		SERVICE CHARGE REVENUE Percentage 0.057		OCATED Z- ctor Amount r Recovery
						100%
(A) ALLOCATED 2002 Z-Factor (Total in Cell G28 above)	\$	8,633.31	\$	521.84	\$	9,155.16
(B) RETAIL KW		31,870				
(C) NUMBER OF CUSTOMERS				14		
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 9 and the total new rate appears on the Rate Schedule on Sheet 12)		\$0.270889				
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 9 the total new Service Charge appears on the Rate Schedule or		eet 12)		\$3.1062		

General Service >50kW ClassTOU

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below

	VARIABLE SERVICE CHARGE CHARGE REVENUE REVENUE		Fac	OCATED Z- tor Amount Recovery		
	Percentage 0.000	Percentage 1.000			100%	
(A) ALLOCATED 2002 Z-Factor (Total in Cell G29 above)	\$ -		\$	-	\$	-
(B) RETAIL KW		0				
(C) NUMBER OF CUSTOMERS				-		
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 9 and the total new rate appears on the Rate Schedule on Sheet 12)	#DIV/0!					
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 9a the total new Service Charge appears on the Rate Schedule on	eet 12)		#D	IV/0!		

Intermediate Class

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below

VARIABLE **SERVICE** ALLOCATED Z-CHARGE CHARGE Factor Amount REVENUE **REVENUE** for Recovery Percentage Percentage 0.000 1.000 100% \$ \$ \$ 0 #DIV/0! (D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 9 and the total new rate appears on the Rate Schedule on Sheet 12) (E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 #DIV/0!

Large User Class

(A) ALLOCATED 2002 Z-Factor

(Total in Cell G30 above)

(C) NUMBER OF CUSTOMERS

(this amount is added to the Service Charge shown on Sheet 9and the total new Service Charge appears on the Rate Schedule on Sheet 12)

(B) RETAIL KW

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below

	VARIA CHAR REVEI	RGE	SERV CHAR REVE	RGE	Factor	ATED Z- Amount ecovery
	Percen		Percer	_	101 110	oovery
	0.00	00	1.00	00	10	00%
(A) ALLOCATED 2002 Z-Factor (Total in Cell G31 above)	\$	-	\$	-	\$	-
(B) RETAIL KW		0				
(C) NUMBER OF CUSTOMERS				-		
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 9 and the total new rate appears on the Rate Schedule on Sheet 12)	#DIV	//0!				
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 9a the total new Service Charge appears on the Rate Schedule on			#DIV	//0!		

Sentinel Lighting Class

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below

		VARIABLE CHARGE REVENUE Percentage	(R	SERVICE CHARGE REVENUE ercentage	Fac	OCATED Z- ctor Amount Recovery
		0.492		0.508		100%
(A) ALLOCATED 2002 Z-Factor (Total in Cell G32 above)	\$	7.68	\$	7.93	\$	15.61
(B) RETAIL KW		116				
(C) NUMBER OF CUSTOMERS				32		
(D) ADDITIONAL DISTRIBUTION KW RATE ($\frac{k}{k}$) (A)/(B) (this amount is added to the kW rate shown on Sheet 9 and the total new rate appears on the Rate Schedule on Sheet 12)		\$0.066151				
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 9a	and			\$0.0207		

the total new Service Charge appears on the Rate Schedule on Sheet 12)

Streetlighting Class

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below

	VARIABLE CHARGE REVENUE Percentage 0.106	CI RE Pe	ERVICE HARGE EVENUE rcentage 0.894	Fac	OCATED Z- tor Amount Recovery
	0.100		0.00		.0070
(A) ALLOCATED 2002 Z-Factor (Total in Cell G33 above)	\$ 9.62	\$	81.12	\$	90.73
(B) RETAIL KW	1,008				
(C) NUMBER OF CUSTOMERS (Connections)			716		
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 9 and the total new rate appears on the Rate Schedule on Sheet 12)	\$0.009540				
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 9 the total new Service Charge appears on the Rate Schedule or	eet 12)		\$0.0094		



SHEET 12 - 2002 Rate Schedule including 2001/2002 PILs Estimate and Z-Factor Adders

NAME OF UTILITY NAME OF CONTACT E- Mail Address

Clinton Power Corporation Steve Gibbings - Utilities Mgr. clhydro@tcc.on.ca

LICENCE NUMBER **PHONE NUMBER**

ED-1999-0116 519-482-3997

VERSION NUMBER

001

27-Jun-02 **Date**

This schedule includes the 2002 distribution rates which have been adjusted for the IPI - PF 2nd year PBR rate adjustment, the 2nd Installment of 1/3 Incremental MARR, the 2001PILs Deferral Account Estimate Adder, the 2002 PILs Proxy Estimate Adder and the Z-Factor Adder.

RESIDENTIAL

DISTRIBUTION KWH RATE \$0.00931

MONTHLY SERVICE CHARGE (Per Customer) \$9,49743

COST OF POWER KWH RATE \$0.07870

RESIDENTIAL (TIME OF USE)

DISTRIBUTION KWH RATE \$0.00931

MONTHLY SERVICE CHARGE (Per Customer) \$9.49743

COST OF POWER TIME OF USE RATES WINTER PEAK WINTER OFF-SUMMER PEAK SUMMER OFF-PEAK

PFAK

\$/KWH \$/KWH \$/KWH \$/KWH \$0.0000 \$0.0000 \$0.0000 \$0.0000

GENERAL SERVICE < 50 KW

DISTRIBUTION KWH RATE \$0.00963

MONTHLY SERVICE CHARGE (Per Customer) \$19.31075

COST OF POWER KWH RATE \$0.077600

GENERAL SERVICE < 50 KW (TIME OF USE)

DISTRIBUTION KWH RATE \$0.00963

MONTHLY SERVICE CHARGE (Per Customer) \$19.31075

COST OF POWER TIME OF USE RATES WINTER PEAK WINTER OFF-SUMMER PEAK SUMMER OFF-

\$0.065300

PEAK PEAK \$/KWH \$/KWH \$/KWH \$/KWH \$0.0000 \$0.0000 \$0.0000 \$0.0000

GENERAL SERVICE > 50 KW (NON TIME OF USE)

DISTRIBUTION KW RATE \$3.25233 MONTHLY SERVICE CHARGE (Per Customer) \$31.86612 COST OF POWER KW RATE \$2.802800

COST OF POWER KWH RATE

GENERAL SERVICE > 50 KW (TIME OF USE)

DISTRIBUTION KW RATE #DIV/0!

MONTHLY SERVICE CHARGE (Per Customer) #DIV/0!

COST OF POWER TIME OF USE RATES WINTER OFF-WINTER PEAK SUMMER PEAK WINTER PEAK SUMMER PEAK SUMMER OFF-**PEAK PEAK**

> \$/KW \$/KW \$/KWH \$/KWH \$/KWH \$/KWH \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000

GENERAL SERVICE INTERMEDIATE USE

DISTRIBUTION KW RATE #DIV/0!

MONTHLY SERVICE CHARGE (Per Customer) #DIV/0!

COST OF POWER TIME OF USE RATES WINTER OFF-WINTER PEAK SUMMER PEAK WINTER PEAK SUMMER PEAK SUMMER OFF-

PEAK

\$/KW \$/KWH \$/KWH \$/KWH \$/KWH \$/KW \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000

PEAK

LARGE USE

DISTRIBUTION KW RATE #DIV/0!

MONTHLY SERVICE CHARGE (Per Customer) #DIV/0!

COST OF POWER TIME OF USE RATES WINTER PEAK SUMMER PEAK WINTER PEAK WINTER OFF-SUMMER PEAK SUMMER OFF-**PEAK**

PEAK

\$/KW \$/KW \$/KWH \$/KWH \$/KWH \$/KWH \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000

SENTINEL LIGHTS (NON TIME OF USE)

DISTRIBUTION KW RATE \$0.14669

MONTHLY SERVICE CHARGE (Per Connection) \$0.24064

COST OF POWER KW RATE \$24.1300

OR

SENTINEL LIGHTS (TIME OF USE)

DISTRIBUTION KW RATE \$0.09563

MONTHLY SERVICE CHARGE (Per Connection) \$0.02985

COST OF POWER TIME OF USE RATES WINTER PEAK SUMMER PEAK

> \$/KW \$/KW \$0.0000 \$0.0000

STREET LIGHTING (NON TIME OF USE)

DISTRIBUTION KW RATE \$0.01379

MONTHLY SERVICE CHARGE (Per Connection) \$0.01365

COST OF POWER KW RATE \$0.0000

OR

STREET LIGHTING (TIME OF USE)

DISTRIBUTION KW RATE \$0.12002

MONTHLY SERVICE CHARGE (Per Connection) \$0.11893 COST OF POWER TIME OF USE RATES

WINTER PEAK SUMMER PEAK \$/KW \$/KW \$35.1151 \$13.1153

SHEET 13 - Transition Cost Adder Calculation

NAME OF UTILITY NAME OF CONTACT E- Mail Address VERSION NUMBER Date Clinton Power Corporation
Steve Gibbings - Utilities Mgr.
clhydro@tcc.on.ca
001
27-Jun-02

LICENCE NUMBER PHONE NUMBER

ED-1999-0116 519-482-3997

This schedule allows LDCs to input the Applied for Value for Transition Costs by the 10 cost categories shown in Article 480 of the APH Handbook.

These categories are:

1 Billing Activities

2 Customer Education Services

3 Wholesale Market Requirements

4 IMO Requirements

5 Retailer/Customer Requirements

8 Taxes

6 Staff Adjustmen

7 Regulatory Cost

9 Regulatory Requ

10 Other

Enter the Amounts to be Applied under each category. The model will allocate the cost under each category to a rate class based on 2001 Distribution Revenue as shown If the Utility would like to allocate the costs on a different basis, allocations can be adjusted manually.

Enter the applied for Total Value for Transition Costs:

\$ -

Transition Cost Category	1	Allocation	2	Allocation	3	Allocation
Total						
RESIDENTIAL CLASS	\$ -	55.29%	\$ -	55.29%	\$ -	55.29%
GENERAL SERVICE <50 KW CLASS	\$ -	27.54%	\$ -	27.54%	\$ -	27.54%
GENERAL SERVICE >50 KW NON TIME OF USE	\$ -	16.97%	\$ -	16.97%	\$ -	16.97%
GENERAL SERVICE >50 KW TIME OF USE	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
INTERMEDIATE USE	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
LARGE USER CLASS	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
SENTINEL LIGHTS	\$ -	0.03%	\$ -	0.03%	\$ -	0.03%
STREET LIGHTING CLASS	\$ -	0.17%	\$ -	0.17%	\$ -	0.17%
TOTALS		100.00%		100.00%		100.00%

		kWh	Number of Customers	Distribution Revenues	2001 Revenue	2002 Transition Costs for
2001 Statistics by Class	kW				Shares	Recovery
RESIDENTIAL CLASS	-	11,693,788	1,365	\$293,584.51	55.29%	\$ -
GENERAL SERVICE <50 KW CLASS	-	6,358,855	228	\$146,216.42	27.54%	\$ -
GENERAL SERVICE >50 KW NON TIME OF USE	31,870	-	14	\$90,102.32	16.97%	\$ -
GENERAL SERVICE >50 KW TIME OF USE	0	-	-	\$0.00	0.00%	\$ -
INTERMEDIATE USE	0	-	-	\$0.00	0.00%	\$ -
LARGE USER CLASS	0	-	-	\$0.00	0.00%	\$ -
SENTINEL LIGHTS	116	-	32	\$153.63	0.03%	\$ -
STREET LIGHTING CLASS	1,008	-	716	\$892.99	0.17%	\$ -
TOTALS				\$530,949.87	1.00	-
						\$ -

Residential Class

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below

VARIAE CHARO REVEN	3E	SERVI CHARO REVEN	ЗE	2002 Tran Costs f Recove	or
Percenta	age	Percent	age		
0.412	2	0.588	3	100%	, D
\$	_	\$	_	\$	_

(A) ALLOCATED 2002 Transition Costs (Total in Cell G42 above)

11,693,788

(B) RETAIL KWH

1,365

(D) ADDITIONAL DISTRIBUTION KWH RATE (\$/KWH) (A)/(B (this amount is added to the kWh rate shown on Sheet 12 and the total new rate appears on the Rate Schedule on Sheet 14)

\$0.000000

(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 12 and the total new Service Charge appears on the Rate Schedule on Sheet 14)

\$0.0000

General Service <50kW Class

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below

	VARIABLE CHARGE REVENUE Percentage 0.513	SERVICE CHARGE REVENUE Percentage 0.487	2002 Transition Costs for Recovery
(A) ALLOCATED 2002 Transition Costs (Total in Cell G43 above)	\$ -	\$ -	\$ -
(B) RETAIL KWH	6,358,855		
(C) NUMBER OF CUSTOMERS		228	
(D) ADDITIONAL DISTRIBUTION KWH RATE (\$/KWH) (A)/(B (this amount is added to the kWh rate shown on Sheet 12 and the total new rate appears on the Rate Schedule on Sheet 14)	\$0.000000		
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 12 the total new Service Charge appears on the Rate Schedule on		\$0.0000	

General Service >50kW Class Non TOU

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below

		VARIABLE CHARGE REVENUE	SERVI CHAR REVEN	GE	2002 Transition Costs for Recovery
	F	Percentage	Percent	tage	
		0.943	0.05	7	100%
(A) ALLOCATED 2002 Transition Costs (Total in Cell G44 above)	\$	-	\$	-	\$ -
(B) RETAIL KW		31,870			
(C) NUMBER OF CUSTOMERS				14	
(D) ADDITIONAL DISTRIBUTION KW RATE ($\$/KW$) (A)/(B) (this amount is added to the kW rate shown on Sheet 12 and the total new rate appears on the Rate Schedule on Sheet 14)		\$0.000000			
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 1. the total new Service Charge appears on the Rate Schedule or			\$0.	0000	

General Service >50kW ClassTOU

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below

	NABLE ARGE	_	RVICE ARGE		Transition sts for
_	/ENUE		ENUE		covery
Perc	entage	Perc	entage		•
0.	.000	1.	000	1	100%
\$	-	\$	-	\$	-

(A) ALLOCATED 2002 Transition Costs (Total in Cell G45 above)

(B) RETAIL KW 0 (C) NUMBER OF CUSTOMERS (D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) #DIV/0! (this amount is added to the kW rate shown on Sheet 12 and the total new rate appears on the Rate Schedule on Sheet 14) (E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 #DIV/0! (this amount is added to the Service Charge shown on Sheet 12 and the total new Service Charge appears on the Rate Schedule on Sheet 14) **Intermediate Class** When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below VARIABLE SERVICE 2002 Transition CHARGE CHARGE Costs for REVENUE **REVENUE** Recovery Percentage Percentage 0.000 1.000 100%

(A) ALLOCATED 2002 Transition Costs (Total in Cell G46 above)

\$ -

\$ -

3

(B) RETAIL KW

0

(C) NUMBER OF CUSTOMERS

(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 12 and the total new rate appears on the Rate Schedule on Sheet 14)

#DIV/0!

(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 12 and the total new Service Charge appears on the Rate Schedule on Sheet 14)

#DIV/0!

Large User Class

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below

VARIABLE **SERVICE** 2002 Transition CHARGE CHARGE Costs for REVENUE **REVENUE** Recovery Percentage Percentage 1.000 100% (A) ALLOCATED 2002 Transition Costs \$ (Total in Cell G47 above) (B) RETAIL KW 0 (C) NUMBER OF CUSTOMERS (D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) #DIV/0! (this amount is added to the kW rate shown on Sheet 12 and the total new rate appears on the Rate Schedule on Sheet 14) (E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 #DIV/0! (this amount is added to the Service Charge shown on Sheet 12 and the total new Service Charge appears on the Rate Schedule on Sheet 14)

Sentinel Lighting Class

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below

VARIABLE SERVICE 2002 Transition
CHARGE CHARGE Costs for
REVENUE REVENUE Recovery
Percentage Percentage

0.492 0.508 100%

(A) ALLOCATED 2002 Transition Costs (Total in Cell G48 above)	\$ -	\$ -		\$	-
(B) RETAIL KW	116				
(C) NUMBER OF CUSTOMERS		3	2		
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 12 and the total new rate appears on the Rate Schedule on Sheet 14)	\$0.000000				
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 12 the total new Service Charge appears on the Rate Schedule on		\$0.000	0		

Streetlighting Class

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below

	F	/ARIABLE CHARGE REVENUE Percentage 0.106	CH. RE\ Perc	RVICE ARGE /ENUE centage .894	2002 Transition Costs for Recovery
(A) ALLOCATED 2002 Transition Costs (Total in Cell G49 above)	\$	-	\$	-	\$ -
(B) RETAIL KW		1,008			
(C) NUMBER OF CUSTOMERS (Connections)				716	
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 12 and the total new rate appears on the Rate Schedule on Sheet 14)		\$0.000000			
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 1 the total new Service Charge appears on the Rate Schedule or				\$0.0000	

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in the 2001 Statistics Table below.

Allocation	10	Allocation	9	Allocation	8	Allocation	7		Allocation	6		Allocation	5	Allocation	4	
- 55.29%	; -	\$ 55.29%	-	\$ 55.29%	-	\$ 55.29%	-	\$	55.29%	-	\$	55.29%	-	\$ 55.29%	-	\$
- 27.54%	-	\$ 27.54%	-	\$ 27.54%	-	\$ 27.54%	-	\$	27.54%	-	\$	27.54%	-	\$ 27.54%	-	\$
- 16.97%	-	\$ 16.97%	-	\$ 16.97%	-	\$ 16.97%	-	\$	16.97%	-	\$	16.97%	-	\$ 16.97%	-	\$
- 0.00%	-	\$ 0.00%	-	\$ 0.00%	-	\$ 0.00%	-	\$	0.00%	-	\$	0.00%	-	\$ 0.00%	-	\$
- 0.00%	; -	\$ 0.00%	-	\$ 0.00%	-	\$ 0.00%	-	\$	0.00%	-	\$	0.00%	-	\$ 0.00%	-	\$
- 0.00%	; -	\$ 0.00%	-	\$ 0.00%	-	\$ 0.00%	-	\$	0.00%	-	\$	0.00%	-	\$ 0.00%	-	\$
- 0.03%	; -	\$ 0.03%	-	\$ 0.03%	-	\$ 0.03%	-	\$	0.03%	-	\$	0.03%	-	\$ 0.03%	-	\$
- 0.17%	-	\$ 0.17%	-	\$ 0.17%	-	\$ 0.17%	-	\$	0.17%	-	\$	0.17%	-	\$ 0.17%	-	\$
100.00%		100.00%		100.00%		100.00%			100.00%			100.00%		100.00%		
	•							ľ			ľ					*

Adjusted Jan 7	02
	L

	Total
\$	-
\$	-
\$ \$ \$ \$ \$ \$	-
\$	-
\$	-
\$	-
\$	-
\$	-
\$	-
\$	-

SHEET 14 - 2002 Rate Schedule including 2001/2002 PILs Estimate, Z-Factor & Transition Cost Adders

NAME OF UTILITY NAME OF CONTACT E- Mail Address

Clinton Power Corporation Steve Gibbings - Utilities Mgr. clhydro@tcc.on.ca

LICENCE NUMBER **PHONE NUMBER**

ED-1999-0116 519-482-3997

VERSION NUMBER

001

27-Jun-02 **Date**

This schedule includes the 2002 distribution rates which have been adjusted for the IPI - PF 2nd year PBR rate adjustment, the 2nd Installment of 1/3 Incremental MARR, the 2001PILs Deferral Account Estimate Adder, the 2002 PILs Estimate Adder the Z-Factor Adder and the Transition Cost Adder.

RESIDENTIAL

DISTRIBUTION KWH RATE \$0.0093 MONTHLY SERVICE CHARGE (Per Customer) \$9,4974 COST OF POWER KWH RATE \$0.0787

RESIDENTIAL (TIME OF USE)

DISTRIBUTION KWH RATE \$0.0093 MONTHLY SERVICE CHARGE (Per Customer) \$9.4974

COST OF POWER TIME OF USE RATES WINTER PEAK WINTER OFF-SUMMER PEAK SUMMER OFF-PEAK

PFAK

\$/KWH \$/KWH \$/KWH \$/KWH \$0.0000 \$0.0000 \$0.0000 \$0.0000

GENERAL SERVICE < 50 KW

DISTRIBUTION KWH RATE \$0.0096 MONTHLY SERVICE CHARGE (Per Customer) \$19.3107 COST OF POWER KWH RATE \$0.077600

GENERAL SERVICE < 50 KW (TIME OF USE)

DISTRIBUTION KWH RATE \$0.0096

MONTHLY SERVICE CHARGE (Per Customer) \$19.3107

COST OF POWER TIME OF USE RATES WINTER PEAK WINTER OFF-SUMMER PEAK SUMMER OFF-

> PEAK PEAK \$/KWH \$/KWH \$/KWH \$/KWH \$0.0000 \$0.0000 \$0.0000 \$0.0000

GENERAL SERVICE > 50 KW (NON TIME OF USE)

DISTRIBUTION KW RATE \$3.2523 MONTHLY SERVICE CHARGE (Per Customer) \$31.8661 COST OF POWER KW RATE \$2.802800 COST OF POWER KWH RATE \$0.065300

GENERAL SERVICE > 50 KW (TIME OF USE)

DISTRIBUTION KW RATE #DIV/0!

MONTHLY SERVICE CHARGE (Per Customer) #DIV/0!

COST OF POWER TIME OF USE RATES WINTER OFF-WINTER PEAK SUMMER PEAK WINTER PEAK SUMMER PEAK SUMMER OFF-**PEAK PEAK**

> \$/KW \$/KW \$/KWH \$/KWH \$/KWH \$/KWH

> \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000

GENERAL SERVICE INTERMEDIATE USE

DISTRIBUTION KW RATE #DIV/0!

MONTHLY SERVICE CHARGE (Per Customer) #DIV/0!

COST OF POWER TIME OF USE RATES WINTER OFF-WINTER PEAK SUMMER PEAK WINTER PEAK SUMMER PEAK SUMMER OFF-

PEAK

\$/KW \$/KWH \$/KWH \$/KWH \$/KWH \$/KW \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000

PEAK

LARGE USE

DISTRIBUTION KW RATE #DIV/0!

MONTHLY SERVICE CHARGE (Per Customer) #DIV/0!

COST OF POWER TIME OF USE RATES WINTER PEAK SUMMER PEAK WINTER PEAK WINTER OFF-SUMMER PEAK SUMMER OFF-PEAK **PEAK**

\$/KW \$/KWH \$/KWH \$/KWH

\$/KW \$/KWH \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000

SENTINEL LIGHTS (NON TIME OF USE)

DISTRIBUTION KW RATE \$0.1467

MONTHLY SERVICE CHARGE (Per Connection) \$0.2406

COST OF POWER KW RATE \$24.1300

OR

SENTINEL LIGHTS (TIME OF USE)

DISTRIBUTION KW RATE \$0.0956

MONTHLY SERVICE CHARGE (Per Connection) \$0.0299

COST OF POWER TIME OF USE RATES WINTER PEAK SUMMER PEAK

> \$/KW \$/KW \$0.0000 \$0.0000

STREET LIGHTING (NON TIME OF USE)

DISTRIBUTION KW RATE \$0.0138

MONTHLY SERVICE CHARGE (Per Connection) \$0.0136

COST OF POWER KW RATE \$0.0000

OR

STREET LIGHTING (TIME OF USE)

DISTRIBUTION KW RATE \$0.1200

MONTHLY SERVICE CHARGE (Per Connection) \$0.1189 COST OF POWER TIME OF USE RATES

WINTER PEAK SUMMER PEAK \$/KW \$/KW \$35.1151 \$13.1153

SHEET 15 - Bill Impact Analysis for 2002 Rate Schedule after 2001 & 2002 PILs Adjustments, Z-Factor & Transition Costs

NAME OF UTILITY NAME OF CONTACT E- Mail Address **VERSION NUMBER** Date

Clinton Power Corporation Steve Gibbings - Utilities Mgr. clhydro@tcc.on.ca 001 27-Jun-02

LICENCE NUMBER ED-1999-0116

PHONE NUMBER 519-482-3997

This schedule shows the bill impacts using the 2002 Rate Schedule which includes the IPI - PF 2nd year PBR rate adjustment, the addition of the 2nd Installment of 1/3 Incremental MARR, the 2001 PILs deferral account estimate, the 2002 PILs estimate and the impact of the addition of Z-Factor and Transition Cost amounts.

BILL IMPACT ANALYSIS: Current Bill vs. 2002 Bill (including IPI-PF, 1/3 Incremental MARR, 2001 & 2002 PILs, **Z-Factor and Transition Costs)**

RESIDENTIAL CLASS

NON-TIME OF USE	CURRENT 2001 E	BILL				2002 BILL (IPI-PF,	1/3 MARI	R, 2001&	2002 PILs, Z-F	actor & Tran	sition)
ENTER DESIRED CONSUMPTION	LEVEL	KWH	RATE \$/KWH	CHARGE			KWH	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT
100 KWN	MONTHLY	(enter)	⊅/KVV⊓	\$		MONTHLY		⊅/KVV⊓	ð	DULLARS	70
	SERVICE	,	,	•		SERVICE	,	,			
	CHARGE DISTRIBUTION	n/a	n/a	\$	7.55	CHARGE DISTRIBUTION	n/a	n/a	\$ 9.50		
	KWH	100	0.0074	\$	0.74	KWH	100	0.00931	\$ 0.93		
	COST OF POWER KWH	100	0.0787	\$	7.87	COST OF POWER KWH	100	0.0787	\$ 7.87		
			0.0.0.					0.0101			
	CURRENT 2001 BIL	LL		\$	16.16	Adjusted 2002 BILL			\$ 18.30	\$ 2.14	13.2%
MONTHLY CONSUMPTION OF		KWH	RATE	CHARGE			KWH	RATE	CHARGE	IMPACT	IMPACT
250 kWh	MONTHLY	(enter)	\$/KWH	\$		MONTHLY		\$/KWH	\$	DOLLARS	%
	SERVICE					SERVICE					
	CHARGE	n/a	n/a	\$	7.55	CHARGE	n/a	n/a	\$ 9.50		
	DISTRIBUTION KWH	250	0.0074	\$	1.85	DISTRIBUTION KWH	250	0.00931	\$ 2.33		
	COST OF POWER					COST OF POWER					
	KWH	250	0.0787	\$	19.68	KWH	250	0.0787	\$ 19.68		
	CURRENT 2001 BIL	LL		\$	29.08	Adjusted 2002 BILL			\$ 31.50	\$ 2.43	8.3%
MONTHLY CONSUMPTION OF		KWH	RATE	CHARGE			KWH	RATE	CHARGE	IMPACT	IMPACT
500 kWh	MONTHLY	(enter)	\$/KWH	\$		MONTHLY		\$/KWH	\$	DOLLARS	%
	SERVICE					SERVICE					
	CHARGE	n/a	n/a	\$	7.55	CHARGE	n/a	n/a	\$ 9.50		
	DISTRIBUTION KWH	500	0.0074	\$	3.70	DISTRIBUTION KWH	500	0.00931	\$ 4.66		
	COST OF POWER			Ť		COST OF POWER					
	KWH	500	0.0787	\$	39.35	KWH	500	0.0787	\$ 39.35	_	
	CURRENT 2001 BIL	LL		\$	50.60	Adjusted 2002 BILL			\$ 53.50	\$ 2.90	5.7%
MONTHLY CONSUMPTION OF		KWH	RATE	CHARGE			KWH	RATE	CHARGE	IMPACT	IMPACT
750 kWh	MONTHLY	(enter)	\$/KWH	\$		MONTHLY		\$/KWH	\$	DOLLARS	%
	SERVICE					SERVICE					
	CHARGE DISTRIBUTION	n/a	n/a	\$	7.55	CHARGE DISTRIBUTION	n/a	n/a	\$ 9.50		
	KWH	750	0.0074	\$	5.55	KWH	750	0.00931	\$ 6.98		
	COST OF POWER	750	0.0707	•	50.00	COST OF POWER	750	0.0707	f 50.00		
	KWH	750	0.0787	Ф	59.03	KWH	750	0.0787	\$ 59.03		
	CURRENT 2001 BIL	LL		\$	72.13	Adjusted 2002 BILL			\$ 75.51	\$ 3.38	4.7%
MONTHLY CONSUMPTION OF		KWH	RATE	CHARGE			KWH	RATE	CHARGE	IMPACT	IMPACT
1000 kWh	MONTHLY	(enter)	\$/KWH	\$		MONTHLY		\$/KWH	\$	DOLLARS	%
	SERVICE					SERVICE					
	CHARGE	n/a	n/a	\$	7.55	CHARGE	n/a	n/a	\$ 9.50		
	DISTRIBUTION KWH	1000	0.0074	\$	7.40	DISTRIBUTION KWH	1000	0.00931	\$ 9.31		
	COST OF POWER					COST OF POWER					
	KWH	1000	0.0787	\$	78.70	KWH	1000	0.0787	\$ 78.70	_	
	CURRENT 2001 BIL	LL		\$	93.65	Adjusted 2002 BILL			\$ 97.51	\$ 3.86	4.1%
MONTHLY CONSUMPTION OF		KWH	RATE	CHARGE			KWH	RATE	CHARGE	IMPACT	IMPACT
MONTHLY CONSUMPTION OF 1500 kWh		KWH (enter)		CHARGE \$			KWH	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT %
	MONTHLY SERVICE					MONTHLY SERVICE	KWH				

	DISTRIBUTION KWH COST OF POWER KWH	1500 1500	0.0074 0.0787		11.10 118.05	DISTRIBUTION KWH COST OF POWER KWH	1500 1500	0.00931		13.97 118.05			
	CURRENT 2001 BIL	L		\$	136.70	Adjusted 2002 BILL			\$	141.52	\$	4.82	3.5%
MONTHLY CONSUMPTION OF 2000 kWh	MONTHLY	KWH (enter)	RATE \$/KWH	CHARGE \$		MONTHLY	кwн	RATE \$/KWH	С	HARGE \$	IMPACT DOLLA		MPACT %
	SERVICE CHARGE	n/a	n/a	\$	7.55	SERVICE CHARGE	n/a	n/a	\$	9.50			
	DISTRIBUTION KWH	2000	0.0074	\$	14.80	DISTRIBUTION KWH	2000	0.00931	\$	18.62			
	COST OF POWER KWH	2000	0.0787	\$	157.40	COST OF POWER KWH	2000	0.0787	\$	157.40			
	CURRENT 2001 BIL	L		\$	179.75	Adjusted 2002 BILL			\$	185.52	\$	5.77	3.2%

GENERAL SERVICE < 50 KW

	CURRENT 2001 E	BILL				2002 BILL (IPI-PF,	1/3 MARI	R, 2001&2	2002 PILs, Z-F	actor & Trar	nsition)
ENTER DESIRED CONSUMPTION 1000 kWh	I LEVEL	KWH	RATE \$/KWH	CHARGE			KWH	RATE \$/KWH	CHARGE	IMPACT DOLLARS	IMPACT
	MONTHLY SERVICE	(enter)	⊅/KVV⊓	\$		MONTHLY SERVICE		\$/KVVII	\$	DULLARS	%
	CHARGE DISTRIBUTION	n/a	n/a	\$	14.71	CHARGE DISTRIBUTION	n/a	n/a	\$ 19.31		
	KWH COST OF POWER	1000	0.0075	5 \$	7.50	KWH COST OF POWER	1000	0.00963	\$ 9.63		
	KWH	1000	0.0776		77.60	KWH	1000	0.0776		1 .	
	CURRENT 2001 BII	LL		\$	99.81	Adjusted 2002 BILL			\$ 106.54	\$ 6.73	6.7%
MONTHLY CONSUMPTION 2000 kWh	MONTHLY	KWH (enter)	RATE \$/KWH	CHARGE \$		MONTHLY	KWH	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT %
	SERVICE CHARGE DISTRIBUTION	n/a	n/a	\$	14.71	SERVICE CHARGE DISTRIBUTION	n/a	n/a	\$ 19.31		
	KWH COST OF POWER	2000	0.0075	5 \$	15.00	KWH COST OF POWER	2000	0.00963	\$ 19.26		
	KWH	2000	0.0776	5 \$	155.20	KWH	2000	0.0776	\$ 155.20		
	CURRENT 2001 BII	LL		\$	184.91	Adjusted 2002 BILL			\$ 193.77	\$ 8.86	4.8%
MONTHLY CONSUMPTION 5000 kWh	MONTHLY	KWH (enter)	RATE \$/KWH	CHARGE \$		MONTHLY	KWH	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT %
	SERVICE CHARGE	n/a	n/a	\$	14.71	SERVICE CHARGE	n/a	n/a	\$ 19.31		
	DISTRIBUTION KWH	5000	0.0075	5 \$	37.50	DISTRIBUTION KWH	5000	0.00963	\$ 48.14		
	COST OF POWER KWH	5000	0.0776	\$ \$	388.00	COST OF POWER KWH	5000	0.0776	\$ 388.00		
	CURRENT 2001 BII	LL		\$	440.21	Adjusted 2002 BILL			\$ 455.45	\$ 15.24	3.5%
MONTHLY CONSUMPTION 10,000 kWh	MONTHLY SERVICE	KWH (enter)	RATE \$/KWH	CHARGE \$		MONTHLY SERVICE	кwн	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT %
	CHARGE DISTRIBUTION	n/a	n/a	\$	14.71	CHARGE DISTRIBUTION	n/a	n/a	\$ 19.31		
	KWH COST OF POWER	10000	0.0075	5 \$	75.00	KWH COST OF POWER	10000	0.00963	\$ 96.29		
	KWH	10000	0.0776	\$ \$	776.00	KWH	10000	0.0776	\$ 776.00		
	CURRENT 2001 BII	LL		\$	865.71	Adjusted 2002 BILL			\$ 891.60	\$ 25.89	3.0%
MONTHLY CONSUMPTION 20,000 KWh		KWH (enter)	RATE \$/KWH	CHARGE \$			KWH	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT
	MONTHLY SERVICE CHARGE	n/a	n/a	\$	14.71	MONTHLY SERVICE CHARGE	n/a	n/a	\$ 19.31		
	DISTRIBUTION KWH	20000	0.0075	5 \$	150.00	DISTRIBUTION KWH	20000	0.00963	\$ 192.58		
	COST OF POWER KWH	20000	0.0776	\$ \$	1,552.00	COST OF POWER KWH	20000	0.0776	\$ 1,552.00		
	CURRENT 2001 BII	LL		\$	1,716.71	Adjusted 2002 BILL			\$ 1,763.89	\$ 47.18	2.7%

	CURRENT 2001 E	BILL				2002 BILL (IPI-PF,	. 1/3 MARF	R. 2001&	2002 F	PILs. Z-Fa	actor & Tran	sition)
ENTER DESIRED CONSUMPTION		KW	RATE	CHARGE			KW	RATE		HARGE	IMPACT	IMPACT
	MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER KWH	(enter) n/a 0 0	n/a 2.7170 2.8028 0.0653	\$ \$ 0 \$ 3 \$	26.00 - - - 26.00	MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER KWH Adjusted 2002 BILL	n/a 0 0	n/a 3.25233 2.8028 0.0653	\$	31.87 - - - 31.87	MPACT DOLLARS	22.6%
MONTHLY CONSUMPTION		ĸw	RATE	CHARGE			KW	RATE	CL	HARGE	IMPACT	IMPACT
100kW, 30,000kWh	MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER KWH	n/a 100 100 30,000	n/a 2.7170 2.8028 0.0653	\$ \$ 0 \$ 3 \$	26.00 271.70 280.28 1,959.00 2,536.98	MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER KWH Adjusted 2002 BILL	n/a 100 100 30,000	n/a 3.25233 2.8028 0.0653	\$ \$ \$	31.87 325.23 280.28 1,959.00 2,596.38	DOLLARS	2.3%
MONTHLY CONSUMPTION		KW	RATE	CHARGE			ĸw	RATE	CH	IARGE	IMPACT	IMPACT
100kW, 40,000kWh	MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER KWH CURRENT 2001 BII	(enter) n/a 100 100 40,000	n/a 2.7170 2.8028 0.0653	3 \$	26.00 271.70 280.28 2,612.00 3,189.98	MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER KWH Adjusted 2002 BILL	n/a 100 100 40,000	n/a 3.25233 2.8028 0.0653	\$	\$ 31.87 325.23 280.28 2,612.00 3,249.38	\$ 59.40	% 1.9%
MONTHLY CONSUMPTION		KW	RATE	CHARGE			KW	RATE	CH	HARGE	IMPACT	IMPACT
500kW, 100,000kWh	MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER KWH CURRENT 2001 BII	(enter) n/a 500 500 100,000	n/a 2.7170 2.8028 0.0653	3 \$	26.00 1,358.50 1,401.40 6,530.00 9,315.90	MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER KWH Adjusted 2002 BILL	n/a 500 500 100,000	n/a 3.25233 2.8028 0.0653	\$	\$ 31.87 1,626.17 1,401.40 6,530.00 9,589.43	\$ 273.53	%
MONTHLY CONSUMPTION		KW	RATE	CHARGE			KW	RATE	CH	IARGE	IMPACT	IMPACT
500kW, 250,000kWh	MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER KWH CURRENT 2001 BII	(enter) n/a 500 500 250,000	n/a 2.7170 2.8028 0.0653	3 \$	26.00 1,358.50 1,401.40 16,325.00	MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER KWH Adjusted 2002 BILL	n/a 500 500 250,000	n/a 3.25233 2.8028 0.0653	\$ \$ 1	\$ 31.87 1,626.17 1,401.40 6,325.00 9,384.43	\$ 273.53	%
MONTHLY CONSUMPTION 1000kW, 400,000kWh	MONTHLY SERVICE	KW (enter)	RATE \$/KW	CHARGE \$		MONTHLY SERVICE	ĸw	RATE \$/KW	Cŀ	HARGE \$	IMPACT DOLLARS	IMPACT %
	CHARGE DISTRIBUTION	n/a	n/a	\$	26.00	CHARGE DISTRIBUTION	n/a	n/a	\$	31.87		
	KW COST OF POWER	1000	2.7170	\$	2,717.00	KW COST OF POWER	1000	3.25233	\$	3,252.33		
	KW COST OF POWER	1000	2.8028		2,802.80	KW COST OF POWER	1000	2.8028		2,802.80		
	KWH	400,000	0.0653		26,120.00	KWH	400,000	0.0653		6,120.00	ф г 44.00	4.70/
	CURRENT 2001 BII	LL		\$	31,665.80	Adjusted 2002 BILL			\$ 3	2,207.00	\$ 541.20	1.7%

MONTHLY CONSUMPTION 1000kW, 500,000kWh		KW (enter)	RATE \$/KW	CHARGE \$			кw	RATE \$/KW	CHARGE \$	IMPACT DOLLARS	IMPACT								
	MONTHLY SERVICE					MONTHLY SERVICE													
	CHARGE	n/a	n/a	\$	26.00	CHARGE	n/a	n/a	\$ 31.87										
	DISTRIBUTION KW COST OF POWER	1000	2.7170	\$	2,717.00	DISTRIBUTION KW COST OF POWER	1000	3.25233	\$ 3,252.33										
	KW	1000	2.8028	\$ \$	2,802.80	KW	1000	2.8028	\$ 2,802.80	1									
	COST OF POWER KWH	500,000	0.0653	\$ \$	32,650.00	COST OF POWER KWH	500,000	0.0653	\$ 32,650.00	ı									
	CURRENT 2001 BI	LL		\$	38,195.80	Adjusted 2002 BILL			\$ 38,737.00	\$ 541.20	1.4%								
MONTHLY CONSUMPTION 3,000kW, 1,000,000kWh	MONTHLY	KW (enter)	RATE \$/KW	CHARGE \$		MONTHLY	ĸw	RATE \$/KW	CHARGE \$	IMPACT DOLLARS	IMPACT %								
	SERVICE					SERVICE													
	CHARGE DISTRIBUTION	n/a	n/a	\$	26.00	CHARGE DISTRIBUTION	n/a	n/a	\$ 31.87										
	KW COST OF POWER	3000	2.7170) \$	8,151.00	KW COST OF POWER	3000	3.25233	\$ 9,757.00	1									
	KW COST OF POWER	3000	2.8028	\$ \$	8,408.40	KW COST OF POWER	3000	2.8028	\$ 8,408.40	1									
	KWH	1,000,000	0.0653	\$ \$	65,300.00	KWH	#######	0.0653	\$ 65,300.00										
	CURRENT 2001 BI	LL		\$	81,885.40	Adjusted 2002 BILL			\$ 83,497.27	\$ 1,611.87	2.0%								
MONTHLY CONSUMPTION 3,000kW, 1,500,000kWh	MONTHLY	KW (enter)	RATE \$/KW	CHARGE \$		MONTHLY	ĸw	RATE \$/KW	CHARGE \$	IMPACT DOLLARS	IMPACT								
	SERVICE CHARGE	n/a	n/a	\$	26.00	SERVICE CHARGE	n/a	n/a	\$ 31.87										
	DISTRIBUTION KW	3000	2.7170	. \$	8,151.00	DISTRIBUTION KW	3000	3.25233	\$ 9,757.00	ı									
	COST OF POWER					COST OF POWER													
	KW COST OF POWER	3000	2.8028	\$ \$	8,408.40	KW COST OF POWER	3000	2.8028	\$ 8,408.40	1									
	KWH	1,500,000	0.0653	\$ \$	97,950.00	KWH	#######	0.0653	\$ 97,950.00										
	CURRENT 2001 BI	LL		\$	114,535.40	Adjusted 2002 BILL			\$ 116,147.27	\$ 1,611.87	1.4%								
MONTHLY CONSUMPTION 4,000kW, 1,200,000kWh		KW (enter)	RATE \$/KW	CHARGE \$			ĸw	RATE \$/KW	CHARGE \$	IMPACT DOLLARS	IMPACT								
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	MONTHLY SERVICE	(* **)	•	·		MONTHLY SERVICE		•	·										
	CHARGE DISTRIBUTION	n/a	n/a	\$	26.00	CHARGE DISTRIBUTION	n/a	n/a	\$ 31.87										
	KW	4000	2.7170	\$	10,868.00	KW	4000	3.25233	\$ 13,009.34										
	COST OF POWER KW	4000	2.8028	\$ \$	11,211.20	COST OF POWER KW	4000	2.8028	\$ 11,211.20										
	COST OF POWER KWH	1,200,000	0.0653	\$ \$	78,360.00	COST OF POWER KWH	#######	0.0653	\$ 78,360.00										
	CURRENT 2001 BI	LL		\$	100,465.20	Adjusted 2002 BILL			\$ 102,612.41	\$ 2,147.21	2.1%								
MONTHLY CONSUMPTION		KW	RATE	CHARGE			KW	RATE	CHARGE	IMPACT	IMPACT								
4,000kW, 1,800,000kWh	MONTHLY	(enter)	\$/KW	\$		MONTHLY		\$/KW	\$	DOLLARS	%								
	SERVICE CHARGE	n/a	n/a	\$	26.00	SERVICE CHARGE	n/a	n/a	\$ 31.87	•									
	DISTRIBUTION					DISTRIBUTION													
	KW COST OF POWER	4000	2.7170	э э	10,868.00	KW COST OF POWER	4000	3.25233	\$ 13,009.34										
	KW COST OF POWER	4000	2.8028	\$ \$	11,211.20	KW COST OF POWER	4000	2.8028	\$ 11,211.20										
		1,800,000	0.0653	\$ \$	117,540.00	KWH	#######	0.0653	\$ 117,540.00										
	CURRENT 2001 BI	LL		\$	139,645.20	Adjusted 2002 BILL			\$ 141,792.41	\$ 2,147.21	1.5%								
GENERAL SERVICE >50 KW TI	ME OF USE								ENERAL SERVICE >50 KW TIME OF USE										

CURRENT 2001 BILL

ENTER DESIRED CONSUMPTION 100kW, 40,000kWh	LEVELS WINTER	ĸw	RATE	CHARGE	WINTER	ĸw	RATE	CHARGE	IMPACT	IMPACT
		IX V	\$/kW	\$		KW	\$/kW	\$	DOLLARS	%
	DISTRIBUTION kW kW COST OF POWER	100	0.0000 \$	-	DISTRIBUTION kW kW COST OF POWER	100	#DIV/0!	#DIV/0!		,,, ,, ,, ,, ,, ,, ,, ,, ,, ,, ,, ,, ,,
	Demand Charge COST OF POWER WINTER PEAK	100 kWh 20,000	0.0000 \$ RATE \$/kWh 0.0000 \$	-	Demand Charge COST OF POWER	100 kWh 20,000	0.0000 RATE \$/kWh 0.0000			

2002 BILL (IPI-PF, 1/3 MARR, 2001&2002 PILs, Z-Factor & Transition)

WINTER OFF PEAK MONTHLY SERVICE CHARGE	20,000	0.0000	\$ \$		-	WINTER OFF PEAK MONTHLY SERVICE CHARGE	20,000	0.0000	\$	- #DIV/0! #DIV/0!	#DIV/0!	#DIV/0!
SUMMER						SUMMER						
	KW	RATE \$/kW		CHARGE \$			KW	RATE \$/kW	(CHARGE \$	IMPACT DOLLARS	IMPACT %
DISTRIBUTION		Ψ/ΚΨ		Ψ		DISTRIBUTION		Ψ/ΚΨΨ		Ψ	DOLLARO	
kW	100	0.0000	\$		-	kW	100	#DIV/0!		#DIV/0!		
kW COST OF			•			kW COST OF						
POWER						POWER						
Demand Charge	100	0.0000	\$		-	Demand Charge	100	0.0000	\$	-		
		RATE						RATE				
COST OF POWER	kWh	\$/kWh				COST OF POWER	kWh	\$/kWh				
SUMMER PEAK	20,000	0.0000	\$		-	SUMMER PEAK	20,000	0.0000	\$	-		
SUMMER OFF						SUMMER OFF						
PEAK	20,000	0.0000	\$		-	PEAK	20,000	0.0000	\$	-		
MONTHLY						MONTHLY						
SERVICE						SERVICE						
CHARGE			\$		-	CHARGE				#DIV/0!		
TOTAL			\$		-	TOTAL				#DIV/0!	#DIV/0!	#DIV/0!

GENERAL SERVICE - INTERMEDIATE USE

	CURRENT 2001 E	BILL			2002 BILL (IPI-PF	, 1/3 MARF	R, 2001&2	002 PILs, Z-F	actor & Tran	sition)
NTER DESIRED CONSUMPT	TION LEVELS WINTER				WINTER					
, 1,200,000,000	_	KW	RATE \$/kW	CHARGE \$		KW	RATE \$/kW	CHARGE \$	IMPACT DOLLARS	IMPACT %
	DISTRIBUTION kW kW COST OF POWER	4000	0.0000 \$		DISTRIBUTION - kW kW COST OF POWER	4000	#DIV/0!	#DIV/0!		
	Demand Charge	4000	0.0000 \$ RATE		Demand Charge	4000	0.0000 RATE	\$ -		
	COST OF POWER WINTER PEAK WINTER OFF	kWh 600,000	\$/kWh 0.0000 \$		COST OF POWER WINTER PEAK WINTER OFF	kWh 600,000	\$/kWh 0.0000	\$ -		
	PEAK MONTHLY SERVICE	600,000	0.0000 \$		PEAK MONTHLY SERVICE	600,000	0.0000	\$ -		
	CHARGE		\$		- CHARGE			#DIV/0!		
	TOTAL		\$		TOTAL			#DIV/0!	#DIV/0!	#DIV/0
	SUMMER				SUMMER					
		KW	RATE \$/kW	CHARGE \$		KW	RATE \$/kW	CHARGE \$	IMPACT DOLLARS	IMPACT %
	DISTRIBUTION kW kW COST OF POWER	4000	0.0000 \$		DISTRIBUTION - kW kW COST OF POWER	4000	#DIV/0!	#DIV/0!		
	Demand Charge	4000	0.0000 \$ RATE		- Demand Charge	4000	0.0000 RATE	\$ -		
	COST OF POWER SUMMER PEAK SUMMER OFF	kWh 600,000	\$/kWh 0.0000 \$		COST OF POWER SUMMER PEAK SUMMER OFF	kWh 600,000	\$/kWh 0.0000	\$ -		
	PEAK MONTHLY SERVICE	600,000	0.0000 \$		DEAL	600,000	0.0000	\$ -		
	CHARGE		\$		- CHARGE			#DIV/0!		
	CHARGE		Ψ		CHARGE			#DIV/0:		
	TOTAL		\$					#DIV/0!	#DIV/0!	#DIV/0

LARGE USE

	CURRENT 2001	BILL			2002 BILL (IPI-PF	, 1/3 MARF	R, 2001&2	002 PILs, Z-F	actor & Tran	sition)
ENTER DESIRED CONSUMPTION 6000kW, 3,000,000kWh	N LEVELS WINTER	ĸw	RATE	CHARGE	WINTER	ĸw	RATE	CHARGE	IMPACT	IMPACT
			\$/kW	\$			\$/kW	\$	DOLLARS	%
	DISTRIBUTION kW kW COST OF POWER	6000	0.0000 \$	-	DISTRIBUTION kW kW COST OF POWER	6000	#DIV/0!	#DIV/0!		
	Demand Charge	6000	0.0000 \$	-	Demand Charge	6000	0.0000	\$ -		
	COST OF POWER WINTER PEAK WINTER OFF	1,500,000	RATE \$/kWh 0.0000 \$	-	WINTER OFF	kWh #######	RATE \$/kWh 0.0000	Ť		
	PEAK	1,500,000	0.0000 \$	-	PEAK	1,500,000	0.0000	\$ -		

MONTHLY SERVICE CHARGE			\$	-	MONTHLY SERVICE CHARGE			;	#DIV/0!		
TOTAL			\$	-	TOTAL			7	#DIV/0!	#DIV/0!	#DIV/0!
SUMMER	ĸw	RATE	CHARGE		SUMMER	ĸw	RATE	С	HARGE	IMPACT	IMPACT
DICTRIBUTION		\$/kW	\$		DIOTRIBUTION		\$/kW		\$	DOLLARS	%
DISTRIBUTION kW kW COST OF POWER	6000	0.0000	\$	-	DISTRIBUTION kW kW COST OF POWER	6000	#DIV/0!	į	#DIV/0!		
Demand Charge	6000	0.0000 RATE	\$	-	Demand Charge	6000	0.0000 RATE	\$	-		
COST OF POWER	kWh	\$/kWh			COST OF POWER	kWh	\$/kWh				
SUMMER PEAK SUMMER OFF	1,500,000	0.0000	\$	-	SUMMER PEAK SUMMER OFF	#######	0.0000	\$	-		
PEAK MONTHLY SERVICE	1,500,000	0.0000	\$	-	PEAK MONTHLY SERVICE	1,500,000	0.0000	\$	-		
CHARGE			\$	-	CHARGE			-	#DIV/0!		

#DIV/0!

#DIV/0!

#DIV/0!

TOTAL

\$

- TOTAL

Schedule of Rates and Charges

Clinton Power Corporation

Effective XXXX 1, 2002

RP-2002-0087 EB-2002-0096

Time Periods for Time of Use (Eastern Standard Time)

Winter: All Hours, October 1 through March 31 Summer: All Hours, April 1 through September 30

Peak: 0700 to 2300 hours (local time) Monday to Friday inclusive, except for public holidays

including New Year's Day, Good Friday, Victoria Day, Canada Day, Civic Holiday (Toronto)

Labour Day, Thansgiving Day, Christmas Day and Boxing Day.

Off Peak: All Other Hours.

RESIDENTIAL

Monthly Service Charge	(per month)	\$9.50
Distribution Volumetric Rate	(per kWh)	\$0.0093
Cost of Power Rate	(per kWh)	\$0.0787

RESIDENTIAL (Time of Use)

Monthly Service Charge	(per month)	\$9.50
Distribution Volumetric Rate	(per kWh)	\$0.0093
Cost of Power - Winter Peak	(per kWh)	\$0.0000
Cost of Power - Winter Off Peak	(per kWh)	\$0.0000
Cost of Power - Summer Peak	(per kWh)	\$0.0000
Cost of Power - Summer Off Peak	(per kWh)	\$0.0000

GENERAL SERVICE < 50 KW

Monthly Service Charge	(per month)	\$19.31
Distribution Volumetric Rate	(per kWh)	\$0.0096
Cost of Power Rate	(per kWh)	\$0.0776

GENERAL SERVICE < 50 KW (Time of Use)

Monthly Service Charge	(per month)	\$19.31
Distribution Volumetric Rate	(per kWh)	\$0.0096
Cost of Power - Winter Peak	(per kWh)	\$0.0000
Cost of Power - Winter Off Peak	(per kWh)	\$0.0000
Cost of Power - Summer Peak	(per kWh)	\$0.0000
Cost of Power - Summer Off Peak	(per kWh)	\$0.0000

GENERAL SERVICE > 50 KW (Non Time of Use)

Schedule of Rates and Charges

Monthly Service Charge	(per month)	\$31.87
Distribution Volumetric Rate	(per kW)	\$3.2523
Cost of Power Demand Rate	(per kW)	\$2.8028
Cost of Power Energy Rate	(per kWh)	\$0.0653

GENERAL SERVICE > 50 KW (Time of Use)

Monthly Service Charge	(per month)	#DIV/0!
Distribution Volumetric Rate	(per kW)	#DIV/0!
Cost of Power - Winter Peak	(per kW)	\$0.0000
Cost of Power - Summer Peak	(per kW)	\$0.0000
Cost of Power - Winter Peak	(per kWh)	\$0.0000
Cost of Power - Winter Off Peak	(per kWh)	\$0.0000
Cost of Power - Summer Peak	(per kWh)	\$0.0000
Cost of Power - Summer Off Peak	(per kWh)	\$0.0000

GENERAL SERVICE INTERMEDIATE USE

Monthly Service Charge	(per month)	#DIV/0!
Distribution Volumetric Rate	(per kW)	#DIV/0!
Cost of Power - Winter Peak	(per kW)	\$0.0000
Cost of Power - Summer Peak	(per kW)	\$0.0000
Cost of Power - Winter Peak	(per kWh)	\$0.0000
Cost of Power - Winter Off Peak	(per kWh)	\$0.0000
Cost of Power - Summer Peak	(per kWh)	\$0.0000
Cost of Power - Summer Off Peak	(per kWh)	\$0.0000

LARGE USE

Monthly Service Charge	(per month)	#DIV/0!
Distribution Volumetric Rate	(per kW)	#DIV/0!
Cost of Power - Winter Peak	(per kW)	\$0.0000
Cost of Power - Summer Peak	(per kW)	\$0.0000
Cost of Power - Winter Peak Cost of Power - Winter Off Peak Cost of Power - Summer Peak Cost of Power - Summer Off Peak	(per kWh) (per kWh) (per kWh) (per kWh)	\$0.0000 \$0.0000 \$0.0000 \$0.0000

SENTINEL LIGHTS (Non Time of Use)

Monthly Service Charge	(per month)	\$0.24
Distribution Volumetric Rate	(per kW)	\$0.1467
Cost of Power Demand Rate	(per kW)	\$24.1300

Schedule of Rates and Charges

SENTINEL LIGHTS (Time of Use)

Monthly Service Charge	(per month)	\$0.00
Distribution Volumetric Rate	(per kW)	\$0.0000
Cost of Power - Winter	(per kW)	\$0.0000
Cost of Power - Summer	(per kW)	\$0.0000

STREET LIGHTING (Non Time of Use)

Monthly Service Charge	(per month)	\$0.00
Distribution Volumetric Rate	(per kW)	\$0.0000
Cost of Power Demand Rate	(per kW)	\$0.0000

STREET LIGHTING (Time of Use)

Monthly Service Charge	(per month)	\$0.12
Distribution Volumetric Rate	(per kW)	\$0.1200
Cost of Power - Winter	(per kW)	\$35.1151
Cost of Power - Summer	(per kW)	\$13.1153

MISCELLANEOUS CHARGES

Late Payment	1.5%
Returned Cheque Charge - Actual bank charges plu	\$ 9.00
Collection of Account Charge	\$ 9.00
Reconnection - during regular working hours	\$ 20.00
Reconnection - after regular working hours	\$ 50.00
Service Calls	
- during regular working hours	\$ 10.00
- after regular working hours	\$ 20.00
Customer Administration	
Account Setup Charge	\$ 9.00
Arrears Certificate	\$ 10.50
Dispute Involvment Charge	\$ 10.00

Transformer Allowance for Ownership service at les $0.60\ /\ kW$ (for customers prior to January 1, 2001)

Clinton Power Corporation

Base Service Revenue

1/3 MARR Adder

2001 Adjusted Base 1999 Base **\$** 2,285,528 **\$** 2,309,506 Base Distribution Revenue 364,598 \$ 388,575 \$ 23,978 \$

	2	002 Adj.	2002 Dist. Rev.% Adj.	2002 Serv. Rev.% Adj.	_	manent 2 Adj.	Permanent 2002 Dist. Rev.% Adj.	Permanent 2002 Serv. Rev.% Adj.	
IPI	\$	1,554	0.40%	0.07%	\$	1,554	0.40%	0.07%	
PF	\$	(5,829)	-1.50%	-0.25%	\$	(5,829)	-1.50%	-0.25%	
MARR	\$	23,978	6.17%	1.04%	\$	23,978	6.17%	1.04%	
2001 PILs	\$	4,091	1.05%	0.18%					
2002 PILs	\$	19,948	5.13%	0.86%	\$	19,948	5.13%	0.86%	
Transition	\$	-	0.00%	0.00%					
Z-Factor	\$	17,983	4.63%	0.78%					Rate rider
Late PC	\$	854	0.22%	0.04%	\$	854	0.22%	0.04%	
Delayed Billing	\$	9,267	2.38%	0.40%	\$	9,267	2.38%	0.40%	
subtotal	\$	71,847	18.49%	3.11%	\$	49,772	12.81%	2.16%	
<u>5</u> Months of delayed implementation									
cost	\$	28,036	11.26%	1.89%					Rate rider
TOTAL Annual rate			29.75%	5.01%	\$	49,772	12.81%	2.16%	
equivalent of delay	\$	43,744							

43,811 realized increment without recovering the cost of delayed implementation

27-Jun-02

			months lost with	Added months		
			November 1	for further		
	base	e amount	implementation	delay	Cos	t of delay
IPI	\$	1,554	5	0	\$	648
PF	\$	(5,829)	5	0	\$	(2,429)
2002 MARR	\$	23,978	5	0	\$	9,991
2001 PILS	\$	4,091	5	0	\$	1,705
2002 PILS	\$	19,948	5	0	\$	8,312
Transition costs	\$	-	5	0	\$	-
delayed 2001 recovery	\$	17,983	5	0	\$	7,493
late payment	\$	854	0	0	\$	-
Delayed billing	\$	9,267	3	0	\$	2,317
					\$	28,036
			Adder base for "N" i	months recovery	\$	43,744
				·		

\$ /	month	(
\$	5,607	

Applied for		\$ 28,036	
Deductions:			
Delayed Billing	\$ 2,316		
2001 Z-factor	\$ 7,493		
New total		\$ 18,227	lost revenue for 5 months
Adjusted lost revenue for 4 months		14,581.49	
Grossed-up revenue, 4-month recovery		43,744.48	

of further delay

Appendix 1 Cost of Delayed Billing

27-ر	lun-	02
------	------	----

27 0411 02		DAYS in excess	of
	Delayed billing days	14	
january	1	15	1
february	1	14	0
march	1	14	0
april	1	16	2
may	1	14	0
june	1	14	0
july	1	15	1
august	1	15	1
september	1	15	1
october	1	15	1
november	1	14	0
december	1	14	0
			7

Average days lag 14.58 DAYS

2,383,104.96 See

50.00%

calculation

1999 base revenue below

2002 tax rate before tax return on equity 9.88% debt interest rate 7.25% Rate base debt 50.00%

Interest rate 9.73%

2001 cost on 1999 base \$ 9,267.14 0.3889%

BASE REVENUE COMPONENTS

Rate base equity

COP 1999	\$1,931,411 From other filings
SUBTOTAL	1,931,411.00
BASE 1999 Distribution revenue MARR 2001	\$ 364,597.51 23,977.78
SUBTOTAL distribution PF & IPI ADJUSTMENT	388,575.29 (4,274.33)
net distribution REVENUE 2001 base ditribution revenue plus cop	384,300.97 2,315,711.97
Transition costs Late payment revenue	0 1,392.73

MARR 2002	23,977.78
2001 PILS	4,091.09
2002 PILS	19,948.05
2001 marr recovery rider	17,983.34
2002 subtotal of increments deferal	67,392.99

TOTAL DEFERRED REVENUE \$ 2,383,104.96

del	delayed implementation						
\$	43,744	1.84% to implementation date					
\$	5,607	0.403% mothly					

SHEET 1 - 2001 OEB Approved Rate Schedule

Clinton Power Corporation

NAME OF CONTACT
Steve Gibbings - Utilities Mgr.

E- Mail Address
VERSION NUMBER

001

Date 27-Jun-02

PHONE NUMBER 519-482-3997

Enter the values for your 2001 OEB approved distribution rates in the appropriate areas which are highlighted in yellow.

RESIDENTIAL

NAME OF UTILITY

DISTRIBUTION KWH RATE \$0.0074

MONTHLY SERVICE CHARGE (Per Customer) \$7.55

COST OF POWER KWH RATE \$0.0787

RESIDENTIAL (TIME OF USE)

DISTRIBUTION KWH RATE \$0.0074

MONTHLY SERVICE CHARGE (Per Customer) \$7.55

COST OF POWER TIME OF USE RATES WINTER PEAK WINTER OFF- SUMMER PEAK SUMMER OFF-

PEAK PEAK \$/KWH \$/KWH \$/KWH \$0.0000 \$0.0000 \$0.0000

V2

GENERAL SERVICE < 50 KW

DISTRIBUTION KWH RATE \$0.0075

MONTHLY SERVICE CHARGE (Per Customer) \$14.71

COST OF POWER KWH RATE \$0.0776

GENERAL SERVICE < 50 KW (TIME OF USE)

DISTRIBUTION KWH RATE \$0.0075

MONTHLY SERVICE CHARGE (Per Customer) \$14.71

COST OF POWER TIME OF USE RATES WINTER PEAK WINTER OFF- SUMMER PEAK SUMMER OFF- PEAK PEAK

\$/KWH \$/KWH \$/KWH \$/KWH \$0.0000 \$0.0000 \$0.0000 \$0.0000

GENERAL SERVICE > 50 KW (NON TIME OF USE)

DISTRIBUTION KW RATE \$2.7170

MONTHLY SERVICE CHARGE (Per Customer) \$26.00

COST OF POWER KW RATE \$2.8028

COST OF POWER KWH RATE \$0.0653

GENERAL SERVICE > 50 KW (TIME OF USE)

DISTRIBUTION KW RATE \$0.0000

MONTHLY SERVICE CHARGE (Per Customer) \$0.00

COST OF POWER TIME OF USE RATES WINTER PEAK SUMMER PEAK WINTER PEAK WINTER OFF- SUMMER PEAK SUMMER OFF-

PEAK PEAK PEAK \$/KW \$/KWH \$/KWH \$/KWH \$/KWH \$0.00 \$0.000 \$0.000 \$0.0000

GENERAL SERVICE INTERMEDIATE USE

DISTRIBUTION KW RATE \$0.0000

MONTHLY SERVICE CHARGE (Per Customer) \$0.00

COST OF POWER TIME OF USE RATES WINTER PEAK SUMMER PEAK WINTER PEAK WINTER OFF- SUMMER PEAK SUMMER OFF-

PEAK PEAK PEAK \$/KW \$/KW \$/KWH \$/KWH \$/KWH \$0.00 \$0.000 \$0.0000 \$0.0000

LARGE USE

DISTRIBUTION KW RATE \$0.0000

MONTHLY SERVICE CHARGE (Per Customer) \$0.00

COST OF POWER TIME OF USE RATES WINTER PEAK SUMMER PEAK WINTER PEAK WINTER OFF- SUMMER PEAK SUMMER OFF- PEAK PEAK

\$/KW \$/KW \$/KWH \$/KWH \$/KWH \$/KWH \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000

SENTINEL LIGHTS (NON TIME OF USE)

DISTRIBUTION KW RATE \$0.0069

MONTHLY SERVICE CHARGE (Per Connection) \$0.20

COST OF POWER KW RATE \$24.1300

OR

SENTINEL LIGHTS (TIME OF USE)

DISTRIBUTION KW RATE \$0.0000

MONTHLY SERVICE CHARGE (Per Connection) \$0.00

COST OF POWER TIME OF USE RATES WINTER PEAK SUMMER PEAK

\$/KW \$/KW \$0.0000 \$0.0000

STREET LIGHTING (NON TIME OF USE)

DISTRIBUTION KW RATE \$0.0000

MONTHLY SERVICE CHARGE (Per Connection) \$0.00

COST OF POWER KW RATE \$0.0000

STREET LIGHTING (TIME OF USE)

DISTRIBUTION KW RATE \$0.1009

MONTHLY SERVICE CHARGE (Per Connection) \$0.10

COST OF POWER TIME OF USE RATES WINTER

WINTER PEAK SUMMER PEAK \$/KW \$/KW \$13.1153

MISCELLANEOUS CHARGES

ADD 2001 OEB APPROVED MISCELLANEOUS CHARGES BELOW.

Please enter these charges exactly as they are entered in your current approved rate schedule Please add your specific charges as necessary.

Specific Service Charges

Non	Pay	ment	of	Account

Dispute Involvment Charge

Late Payment	5%
Returned Cheque Charge - Actual bank charges plus	\$ 9.00
Collection of Account Charge	\$ 9.00
Reconnection - during regular working hours	\$ 20.00
Reconnection - after regular working hours	\$ 50.00
Service Calls	
- during regular working hours	\$ 10.00
- after regular working hours	\$ 20.00
Customer Administration	
Account Setup Charge	\$ 9.00
Arrears Certificate	\$ 10.50

Transformer Allowance for Ownership service at less than 15 kV $\,$ \$0.60 / kW (for customers prior to January 1, 2001)

\$ -\$ -

10.00

\$

SHEET 4 - 2004 Rates including 2004 Recovery of the 4 Major RSVA Accounts

NAME OF UTILITY NAME OF CONTACT E- Mail Address VERSION NUMBER Clinton Power Corporation
Steve Gibbings-Utilities Manager
utilcenhur@cabletv.on.ca

LICENCE NUMBER ED-2002-0496
PHONE NUMBER 519-482-3997 ext. 227

001

January 22/04

This schedule includes the 2004 distribution rates which have been adjusted for the recovery of the 4 major RSVA accounts.

RESIDENTIAL

Date

DISTRIBUTION KWH RATE \$0.0102

MONTHLY SERVICE CHARGE (Per Customer) \$7.95

RESIDENTIAL (TIME OF USE)

DISTRIBUTION KWH RATE \$0.0024

MONTHLY SERVICE CHARGE (Per Customer) \$0.00

GENERAL SERVICE < 50 KW

DISTRIBUTION KWH RATE \$0.0103

MONTHLY SERVICE CHARGE (Per Customer) \$15.49

GENERAL SERVICE > 50 KW (NON TIME OF USE)

DISTRIBUTION KW RATE \$3.7917

MONTHLY SERVICE CHARGE (Per Customer) \$27.38

GENERAL SERVICE > 50 KW (TIME OF USE)

DISTRIBUTION KW RATE #DIV/0!

MONTHLY SERVICE CHARGE (Per Customer) \$0.00

GENERAL SERVICE INTERMEDIATE USE

DISTRIBUTION KW RATE #DIV/0!

MONTHLY SERVICE CHARGE (Per Customer) \$0.00

LARGE USE

DISTRIBUTION KW RATE #DIV/0!

MONTHLY SERVICE CHARGE (Per Customer) \$0.00

SENTINEL LIGHTS (NON TIME OF USE)

DISTRIBUTION KW RATE \$0.9077

MONTHLY SERVICE CHARGE (Per Connection) \$0.21

OR

SENTINEL LIGHTS (TIME OF USE)

DISTRIBUTION KW RATE \$0.8566

MONTHLY SERVICE CHARGE (Per Connection) \$0.00

STREET LIGHTING (NON TIME OF USE)

DISTRIBUTION KW RATE \$0.8167

MONTHLY SERVICE CHARGE (Per Connection) \$0.00

OR

STREET LIGHTING (TIME OF USE)

DISTRIBUTION KW RATE \$0.9230

MONTHLY SERVICE CHARGE (Per Connection) \$0.11

SHEET 5 - Calculating Rate Increases using 2002 LDC Data and additional Interim Regulatory Assets

NAME OF UTILITY NAME OF CONTACT E- Mail Address VERSION NUMBER Date Clinton Power Corporation
Steve Gibbings-Utilities Manager
utilcenhur@cabletv.on.ca
001
January 22/04

LICENCE NUMBER
PHONE NUMBER

ED-2002-0496 519-482-3997 ext.

This schedule replicates the 2002 statistics from Sheet 3 which will be used to allocate interim approved Regulatory Asset amounts required to achieve the 25% threshold. (If the 4 major RSVA accounts do not total to 25% or more of total Reguatory Assets applied for.

The interim Regulatory Assets will be allocated to the customer classes on the basis of distribution revenue

Enter the Interim Regulatory Asset recovery from Sheet 1 at cell D76

\$ -

2002 Statistics by Class	kW	kWh	Number of Customers (Connections)	Distribution Revenues	2002 Dist. Rev. Shares	2002 Interim Reg. Asset Allocations
RESIDENTIAL CLASS	-	12,306,142	1,366	\$247,358.00	53.2%	\$ -
GENERAL SERVICE <50 KW CLASS	-	6,875,449	231	\$92,474.00	19.9%	\$ -
GENERAL SERVICE >50 KW NON TIME OF USE	29,091	11,382,281	14	\$124,256.00	26.7%	\$ -
GENERAL SERVICE >50 KW TIME OF USE	0	0	0	\$0.00	0.0%	\$ -
INTERMEDIATE USE	0	0	0	\$0.00	0.0%	\$ -
LARGE USER CLASS	0	0	0	\$0.00	0.0%	\$ -
SENTINEL LIGHTS	24	8,652	22	\$126.83	0.0%	\$ -
STREET LIGHTING CLASS	1,008	346,108	716	\$620.62	0.1%	\$ -
TOTALS		30,918,632	2,349	\$464,835.45	1.00	\$ -
	, A	Allocated Total 1	for additional interi	m amounts ==>		\$ -

Residential Class

Regulatory Assets will be recovered only in the distribution kWh charge.

				TOTA	L 2002
				ALLO	CATED
VAI	RIABLE	SE	RVICE	Inte	erim
CH	IARGE	CH	ARGE	Regu	latory
REC	OVERY	REC	OVERY	Asset R	ecovery
Per	centage	Perd	centage		
1	1.000	0	.000	10	0%
\$	-	\$	-	\$	-

(B) RETAIL kWh in 2002 12,306,142

(D) ADDITIONAL DISTRIBUTION KWH RATE (\$/KWH) (A)/(B) \$0.000000 (this amount is added to the kWh rate shown on Sheet 2 and

the total new rate appears on the Rate Schedule on Sheet 4)

(A) ALLOCATED Interim Regulatory Asset Recovery

General Service <50kW Class

(Total in Cell G22 above)

Regulatory Assets will be recovered only in the distribution kWh charge.

				TOT	AL 2002
				ALLC	CATED
VARIA	BLE	SEI	RVICE	In	terim
CHAR	GE	CH	ARGE	Reg	julatory
RECO\	/ERY	REC	OVERY	Asset	Recovery
Percen	tage	Perc	entage		
1.00	00	0	.000	1	00%
\$	-	\$	-	\$	-

(A) ALLOCATED Interim Regulatory Asset Recovery (Total in Cell G23 above)

(B) RETAIL kWh in 2002 6.875.449

\$0.000000

General Service >50kW Class Non TOU

Regulatory Assets will be recovered only in the distribution kW charge.

	CHA RECC	ABLE RGE VERY	CH/ REC	RVICE ARGE OVERY entage	ALLO In Reg	AL 2002 DCATED terim gulatory Recovery	
		1.000		0.000		100%	
(A) ALLOCATED Interim Regulatory Asset Recovery (Total in Cell G24 above)	\$	-	\$	-	\$	-	
(B) RETAIL KW in 2002		29,091					
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)	\$0.0	000000					

General Service >50kW ClassTOU

Regulatory Assets will be recovered only in the distribution kW charge.

	VARIABLE CHARGE RECOVER' Percentage	C Y RE	ERVICE HARGE COVERY rcentage 0.000	ALLO Int Regu Asset F	L 2002 CATED erim ulatory Recovery
(A) ALLOCATED Interim Regulatory Asset Recovery (Total in Cell G25 above)	\$ -	\$	-	\$	-
(B) RETAIL KW in 2002		0			
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)	#DIV/0!				

Intermediate Class

Regulatory Assets will be recovered only in the distribution kW charge.

	VARIABLE CHARGE RECOVERY Percentage	RECO	RGE	TOTAL 2002 ALLOCATED Interim Regulatory Asset Recovery	
	1.000	0.0	000	100%	
(A) ALLOCATED Interim Regulatory Asset Recovery (Total in Cell G26 above)	\$ -	\$	-	\$ -	
(B) RETAIL KW in 2002		0			
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)	#DIV/0!				

Large User Class

Regulatory Assets will be recovered only in the distribution kW charge.

	VARIA CHAI RECO' Percer 1.0	RGE VERY ntage	CH/ REC Perc	RVICE ARGE OVERY entage	TOTAL 2002 ALLOCATED Interim Regulatory Asset Recovery	
(A) ALLOCATED Interim Regulatory Asset Recovery (Total in Cell G27 above)	\$	-	\$	-	\$ -	
(B) RETAIL KW in 2002		0)			
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)	#DI\	//0!				

Sentinel Lighting Class

Regulatory Assets will be recovered only in the distribution kW charge.

	VARIA CHAR RECOV Percen	RGE /ERY ntage	SER\ CHAI RECO Perce	RGE VERY ntage	ALLO Int Regu Asset F	L 2002 CATED erim ulatory Recovery
(A) ALLOCATED Interim Regulatory Asset Recovery (Total in Cell G28 above)	\$	-	\$	-	\$	-
(B) RETAIL KW in 2002		24				
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)	\$0.00	00000				

Streetlighting Class

Regulatory Assets will be recovered only in the distribution kW charge.

	CHA RECO Perce	IABLE ARGE OVERY entage	SER' CHA RECO Perce	RGE VERY ntage	ALLO In Reg Asset	AL 2002 DCATED terim gulatory Recovery
	1.	000	0.0	000	1	00%
(A) ALLOCATED Interim Regulatory Asset Recovery (Total in Cell G29 above)	\$	-	\$	-	\$	-
(B) RETAIL KW in 2002		1,008				
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)	\$0.	000000				

SHEET 6 - 2004 Rates including 2004 Recovery of Interim Regulatory Asset Amounts

NAME OF UTILITY NAME OF CONTACT E- Mail Address VERSION NUMBER

Date

Clinton Power Corporation
Steve Gibbings-Utilities Manager
utilcenhur@cabletv.on.ca

LICENCE NUMBER ED-2002-0496
PHONE NUMBER 519-482-3997 ext. 227

001

January 22/04

This schedule includes the 2004 distribution rates which have been adjusted for the recovery of interim Regulatory Asset Amounts if required to achieve the 25% Regulatory Asset threshold.

RESIDENTIAL

DISTRIBUTION KWH RATE \$0.0102

MONTHLY SERVICE CHARGE (Per Customer) \$7.95

RESIDENTIAL (TIME OF USE)

DISTRIBUTION KWH RATE \$0.0024

MONTHLY SERVICE CHARGE (Per Customer) \$0.00

GENERAL SERVICE < 50 KW

DISTRIBUTION KWH RATE \$0.0103

MONTHLY SERVICE CHARGE (Per Customer) \$15.49

GENERAL SERVICE > 50 KW (NON TIME OF USE)

DISTRIBUTION KW RATE \$3.7917

MONTHLY SERVICE CHARGE (Per Customer) \$27.38

GENERAL SERVICE > 50 KW (TIME OF USE)

DISTRIBUTION KW RATE #DIV/0!

MONTHLY SERVICE CHARGE (Per Customer) \$0.00

GENERAL SERVICE INTERMEDIATE USE

DISTRIBUTION KW RATE #DIV/0!

MONTHLY SERVICE CHARGE (Per Customer) \$0.00

LARGE USE

DISTRIBUTION KW RATE #DIV/0!

MONTHLY SERVICE CHARGE (Per Customer) \$0.00

SENTINEL LIGHTS (NON TIME OF USE)

DISTRIBUTION KW RATE \$0.9077

MONTHLY SERVICE CHARGE (Per Connection) \$0.21

OR

SENTINEL LIGHTS (TIME OF USE)

DISTRIBUTION KW RATE \$0.8566

MONTHLY SERVICE CHARGE (Per Connection) \$0.00

STREET LIGHTING (NON TIME OF USE)

DISTRIBUTION KW RATE \$0.8167

MONTHLY SERVICE CHARGE (Per Connection) \$0.00

OR

STREET LIGHTING (TIME OF USE)

DISTRIBUTION KW RATE \$0.9230

MONTHLY SERVICE CHARGE (Per Connection) \$0.11

SHEET 7 - Calculating Rate Increases using 2002 LDC Data and the 2004 PILs Proxy

NAME OF UTILITY NAME OF CONTACT E- Mail Address VERSION NUMBER Date Clinton Power Corporation
Steve Gibbings-Utilities Manager
utilcenhur@cabletv.on.ca

LICENCE NUMBER
PHONE NUMBER

ED-2002-0496 519-482-3997 ext.

This schedule replicates the 2002 statistics from Sheet 3 which will be used to allocate the 2004 PILs proxy amount The PILS proxy amount is the same amount used for the PILs proxy in 2002

January 22/04

The 2004 PILs Proxy will be allocated to the customer classes on the basis of distribution revenue

Enter the 2002 PILs proxy amount as approved by the OEB in 2002 and shown on your 2002 RAM model at Sheet 8

\$ 19,948.05

2002 Statistics by Class	kW	kWh	Number of Customers (Connections)	Distribution Revenues	2002 Dist. Rev. Shares	2004 PILs Proxy Allocations
RESIDENTIAL CLASS	-	12,306,142	1,366	\$247,358.00	53.2%	\$ 10,615.18
GENERAL SERVICE <50 KW CLASS	-	6,875,449	231	\$92,474.00	19.9%	\$ 3,968.45
GENERAL SERVICE >50 KW NON TIME OF USE	29,091	11,382,281	14	\$124,256.00	26.7%	\$ 5,332.35
GENERAL SERVICE >50 KW TIME OF USE	0	0	0	\$0.00	0.0%	\$ -
INTERMEDIATE USE	0	0	0	\$0.00	0.0%	\$ -
LARGE USER CLASS	0	0	0	\$0.00	0.0%	\$ -
SENTINEL LIGHTS	24	8,652	22	\$126.83	0.0%	\$ 5.44
STREET LIGHTING CLASS	1,008	346,108	716	\$620.62	0.1%	\$ 26.63
TOTALS		30,918,632	2,349	\$464,835.45	1.00	\$ 19,948.05
		Allocated Total	for additional interi	m amounts ==>		\$ 19,948.05

Residential Class

The 2004 PILs proxy will be recovered only in the distribution kWh charge.

R	/ARIABLE CHARGE ECOVERY	RE	SERVICE CHARGE ECOVERY ercentage	AL F	OTAL 2004 LOCATED PILs Proxy Recovery
	1.000		0.000		100%
\$	10,615.18	\$	-	\$	10,615.18

(B) RETAIL kWh in 2002 12,306,142

(D) ADDITIONAL DISTRIBUTION KWH RATE (\$/KWH) (A)/(B) (this amount is added to the kWh rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)

\$0.000863

General Service <50kW Class

(A) ALLOCATED 2004 PILs Proxy Recovery

(Total in Cell G22 above)

The 2004 PILs proxy will be recovered only in the distribution kWh charge.

	С	ARIABLE HARGE COVERY	СН	RVICE IARGE OVERY	AL P	DTAL 2004 LOCATED ILs Proxy Recovery
	Pe	rcentage	Per	centage		
		1.000	C	0.000		100%
(A) ALLOCATED 2004 PILs Proxy Recovery (Total in Cell G23 above)	\$	3,968.45	\$	-	\$	3,968.45

(B) RETAIL kWh in 2002

6,875,449

\$0.000577

General Service >50kW Class Non TOU

The 2004 PILs proxy will be recovered only in the distribution kWh charge.

	VARIABLE CHARGE RECOVERY Percentage		RE	ERVICE HARGE COVERY ercentage	A	OTAL 2004 LLOCATED PILs Proxy Recovery
		1.000		0.000		100%
(A) ALLOCATED 2004 PILs Proxy Recovery (Total in Cell G24 above)	\$	5,332.35	\$	-	\$	5,332.35
(B) RETAIL KW in 2002		29,091				
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)		\$0.183299				

General Service >50kW ClassTOU

The 2004 PILs proxy will be recovered only in the distribution kWh charge.

	CHA RECC Perce	IABLE ARGE OVERY entage	CH REC Perc	RVICE ARGE OVERY centage	ALLO PILs Reco	L 2004 CATED Proxy overy
(A) ALLOCATED 2004 PILs Proxy Recovery (Total in Cell G25 above)	\$	-	\$	-	\$	-
(B) RETAIL KW in 2002		(0			
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)	#DI	IV/0!				

Intermediate Class

The 2004 PILs proxy will be recovered only in the distribution kWh charge.

	VARIABLE CHARGE RECOVER' Percentage	CH Y REC	RVICE HARGE COVERY centage	TOTAL ALLOC PILs F Reco	ATED
	1.000	(0.000	100	%
(A) ALLOCATED 2004 PILs Proxy Recovery (Total in Cell G26 above)	\$ -	\$	-	\$	-
(B) RETAIL KW in 2002		0			
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)	#DIV/0!				

Large User Class

The 2004 PILs proxy will be recovered only in the distribution kWh charge.

		TOTAL 2004
VARIABLE	SERVICE	ALLOCATED
CHARGE	CHARGE	PILs Proxy
RECOVERY	RECOVERY	Recovery
Percentage	Percentage	

	1.000		0.000)	100%
(A) ALLOCATED 2004 PILs Proxy Recovery (Total in Cell G27 above)	\$ -	\$		-	\$ -
(B) RETAIL KW in 2002		0			
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)	#DIV/0!				

Sentinel Lighting Class

The 2004 PILs proxy will be recovered only in the distribution kWh charge.

	VARIABLE CHARGE RECOVERY Percentage 1.000		CHARGE CHARGE RECOVERY RECOVERY Percentage Percentage		RGE VERY ntage	TOTAL ALLOCA PILs P Recov	ATED roxy rery
(A) ALLOCATED 2004 PILs Proxy Recovery (Total in Cell G28 above)	\$	5.44	\$	-	\$	5.44	
(B) RETAIL KW in 2002		24					
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)	\$0.	226469					

Streetlighting Class

The 2004 PILs proxy will be recovered only in the distribution kWh charge.

	VARIABLE CHARGE RECOVERY Percentage 1.000		SERV CHAR RECOV Percen 0.00	GE 'ERY tage	ALLO PILs Rec	L 2004 CATED Proxy overy
(A) ALLOCATED 2004 PILs Proxy Recovery (Total in Cell G29 above)	\$	26.63	\$	-	\$	26.63
(B) RETAIL KW in 2002		1,008				
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)	\$	0.026413				

SHEET 8 - 2004 Rates including Recovery of 2004 PILs

NAME OF UTILITY NAME OF CONTACT E- Mail Address VERSION NUMBER Clinton Power Corporation
Steve Gibbings-Utilities Manager
utilcenhur@cabletv.on.ca

LICENCE NUMBER ED-2002-0496
PHONE NUMBER 519-482-3997 ext. 227

001

January 22/04

This schedule includes the 2004 distribution rates which have been adjusted for the recovery of 2004 PILs.

RESIDENTIAL

Date

DISTRIBUTION KWH RATE \$0.0110

MONTHLY SERVICE CHARGE (Per Customer) \$7.95

RESIDENTIAL (TIME OF USE)

DISTRIBUTION KWH RATE \$0.0032

MONTHLY SERVICE CHARGE (Per Customer) \$0.00

GENERAL SERVICE < 50 KW

DISTRIBUTION KWH RATE \$0.0109

MONTHLY SERVICE CHARGE (Per Customer) \$15.49

GENERAL SERVICE > 50 KW (NON TIME OF USE)

DISTRIBUTION KW RATE \$3.9750

MONTHLY SERVICE CHARGE (Per Customer) \$27.38

GENERAL SERVICE > 50 KW (TIME OF USE)

DISTRIBUTION KW RATE #DIV/0!

MONTHLY SERVICE CHARGE (Per Customer) \$0.00

GENERAL SERVICE INTERMEDIATE USE

DISTRIBUTION KW RATE #DIV/0!

MONTHLY SERVICE CHARGE (Per Customer) \$0.00

LARGE USE

DISTRIBUTION KW RATE #DIV/0!

MONTHLY SERVICE CHARGE (Per Customer) \$0.00

SENTINEL LIGHTS (NON TIME OF USE)

DISTRIBUTION KW RATE \$1.1342

MONTHLY SERVICE CHARGE (Per Connection) \$0.21

OR

SENTINEL LIGHTS (TIME OF USE)

DISTRIBUTION KW RATE \$1.0831 MONTHLY SERVICE CHARGE (Per Connection) \$0.00 **STREET LIGHTING (NON TIME OF USE)**

DISTRIBUTION KW RATE \$0.8431

MONTHLY SERVICE CHARGE (Per Connection) \$0.00

OR

STREET LIGHTING (TIME OF USE)

DISTRIBUTION KW RATE \$0.9494

MONTHLY SERVICE CHARGE (Per Connection) \$0.11

SHEET 9 - Adjustment to Maintain the Current Service Charge Level

NAME OF UTILITY NAME OF CONTACT E- Mail Address VERSION NUMBER Date Clinton Power Corporation
Steve Gibbings-Utilities Manager
utilcenhur@cabletv.on.ca
001
January 22/04

\$155,724

LICENCE NUMBER PHONE NUMBER

ED-2002-0496 519-482-3997 ext.

This sheet adjusts the resulting fixed Monthly Service Charge to maintain the charge at current levels. The kWh distribution rate is then adjusted to maintain revenue neutrality in the class.

Input the current approved Monthly Service Charge in the following table at Column E.

2002 Statistics by Class	kW	kWh	Number of Customers (Connections)	Current Approved Fixed Charge
•			(COMMICCHIONS)	
RESIDENTIAL CLASS	-	12,306,142	1,366	\$9.50
GENERAL SERVICE <50 KW CLASS	-	6,875,449	231	\$19.31
GENERAL SERVICE >50 KW NON TIME OF USE	29,091	11,382,281	14	\$31.87
GENERAL SERVICE >50 KW TIME OF USE	0	0	0	\$0.00
INTERMEDIATE USE	0	0	0	\$0.00
LARGE USER CLASS	0	0	0	\$0.00
SENTINEL LIGHTS	24	8,652	22	\$0.24
STREET LIGHTING CLASS	1,008	346,108	716	\$0.12
TOTALS		30,918,632	2,349	

Residential Class

Revenue from Current Monthly Service Charge Revenue from Calculated Monthly Service Charge (Sheet 8) Difference		\$155,724 \$130,307 \$25,417	
Variable Rate Adjustment Adjusted Variable Rate	\$/kWh \$/kWh	\$ 0.0021	\$ 0.0090

Residential Class (Time of Use)

Revenue from Current Monthly Service Charge

Revenue from Calculated Monthly Service Charge (Sheet 8) Difference		\$130,307 \$25,417	
Variable Rate Adjustment	\$/kWh	\$ 0.0021	
Adjusted Variable Rate	\$/kWh		\$ 0.0012

General Service <50 kW Class

Revenue from Current Monthly Service Charge		\$53,527			
Revenue from Calculated Monthly Service Charge (Sheet 8)		\$42,933			
Difference		\$10,595			
Variable Rate Adjustment	\$/kWh	\$ 0.0015	_		
Adjusted Variable Rate	\$/kWh		\$	0.0093	

General Service >50 kW Class (Non Time of Use)

Revenue from Current Monthly Service Charge Revenue from Calculated Monthly Service Charg Difference	e (Sheet 8)	\$5,354 \$4,599 \$755
Variable Rate Adjustment	\$/kW	\$ 0.0260

Adjusted Variable Rate	\$/kW	\$ 3.9491
General Service >50 kW Class (Time of Use)		
Revenue from Current Monthly Service Charge Revenue from Calculated Monthly Service Charge (Sheet 8) Difference		\$0 \$0 \$0
Variable Rate Adjustment Adjusted Variable Rate	\$/kW \$/kW	#DIV/0! #DIV/0!
General Service Intermediate Use Class		
Revenue from Current Monthly Service Charge Revenue from Calculated Monthly Service Charge (Sheet 8) Difference		\$0 \$0 \$0
Variable Rate Adjustment Adjusted Variable Rate	\$/kW \$/kW	#DIV/0! #DIV/0!
General Service Large Use Class		
Revenue from Current Monthly Service Charge Revenue from Calculated Monthly Service Charge (Sheet 8) Difference		\$0 \$0 \$0
Variable Rate Adjustment Adjusted Variable Rate	\$/kW \$/kW	#DIV/0! #DIV/0!
Sentinal Lights (Non Time of Use)		
Revenue from Current Monthly Service Charge Revenue from Calculated Monthly Service Charge (Sheet 8) Difference		\$63 \$56 \$8
Variable Rate Adjustment Adjusted Variable Rate	\$/kW \$/kW	0.320885878 \$ 0.8133
OR		
Sentinal Lights (Time of Use)		
Revenue from Current Monthly Service Charge Revenue from Calculated Monthly Service Charge (Sheet 8) Difference		\$63 \$0 \$63
Variable Rate Adjustment Adjusted Variable Rate	\$/kW \$/kW	2.636338419 \$ (1.5533)
Streetlighting (Non Time of Use)		
Revenue from Current Monthly Service Charge Revenue from Calculated Monthly Service Charge (Sheet 8) Difference		\$1,031 \$0 \$1,031
Variable Rate Adjustment Adjusted Variable Rate	\$/kW \$/kW	1.0225
OR		
Streetlighting (Time of Use)		
Revenue from Current Monthly Service Charge Revenue from Calculated Monthly Service Charge (Sheet 8) Difference		\$1,031 \$905 \$126
Variable Rate Adjustment Adjusted Variable Rate	\$/kW \$/kW	0.13

Clinton Power Corporation Schedule of Distribution Rates and Charges

Effective April 1, 2004 until February 28, 2005

RP-2004-0037 EB-2004-0023

LDCs may amend this schedule to reflect the rate classes that apply in their specific service territory.

RESIDENT	AL
----------	----

Monthly Service Charge	(per month)	\$9.50
Distribution Volumetric Rate	(per kWh)	\$0.0090

RESIDENTIAL (Time of Use)

Monthly Service Charge	(per month)	\$9.50
Distribution Volumetric Rate	(per kWh)	\$0.0012

GENERAL SERVICE < 50 KW

Monthly Service Charge	(per month)	\$19.31
Distribution Volumetric Rate	(per kWh)	\$0.0093

GENERAL SERVICE > 50 KW (Non Time of Use)

Monthly Service Charge	(per month)	\$31.87
Distribution Volumetric Rate	(per kW)	\$3.9491

GENERAL SERVICE > 50 KW (Time of Use)

Monthly Service Charge	(per month)	\$0.00
Distribution Volumetric Rate	(per kW)	#DIV/0!

GENERAL SERVICE INTERMEDIATE USE

Monthly Service Charge	(per month)	\$0.00
Distribution Volumetric Rate	(per kW)	#DIV/0!

LARGE USE

Monthly Service Charge	(per month)	\$0.00
Distribution Volumetric Rate	(per kW)	#DIV/0!

Clinton Power Corporation
Schedule of Distribution Rates and Charges

RP-2004-0037 EB-2004-0023

SENTINEL LIGHTS (Non Time of Use)

	Monthly Service Charge Distribution Volumetric Rate	(per month) (per kW)	\$0.24 \$0.8133
SENTINEL LIGHTS (Time of	Use)		
	Monthly Service Charge Distribution Volumetric Rate	(per month) (per kW)	\$0.24 -\$1.5533
STREET LIGHTING (Non Time of Use)			
	Monthly Service Charge Distribution Volumetric Rate	(per month) (per kW)	\$0.12 -\$0.1793
STREET LIGHTING (Time of Use)			
	Monthly Service Charge	(per month)	\$0.12

(per kW)

\$0.8240

SPECIFIC SERVICE CHARGES

ADD 2002 OEB APPROVED SPECIFIC SERVICE CHARGES HERE (as on Sheet 2)

Late Payment Charge	(per month)		1.50%
	(per annum)		19.56%
Returned Cheque Charge - Actual bank charges plus		\$	9.00
Collection of Account Charge		\$	9.00
Reconnection - during regular working hours		\$	20.00
Reconnection - after regular working hours		\$	50.00
Service Calls - during regular working hours - after regular working hours		\$ \$	10.00 20.00
Customer Administration			
Account Setup Charge		\$	9.00
Arrears Certificate		\$	10.50
Dispute Involvment Charge		\$	10.00
Transformer Allowance for Ownership service at less th (for customers prior to January 1, 2001)	an 15 kV	\$0.60 / kW	

Distribution Volumetric Rate

Bill Impact Analysis for 2004 Rate Schedule after Regulatory Asset and 2004 PILs Adjustments

(commodity price constant) NAME OF UTILITY NAME OF CONTACT E- Mail Address **VERSION NUMBER** Date

Clinton Power Corporation Steve Gibbings-Utilities Manager utilcenhur@cabletv.on.ca 001 January 22/04

LICENCE NUMBER ED-2002-0496

PHONE NUMBER 519-482-3997 ext.227

This schedule provides an estimate of bill impacts using the 2004 Rate Schedule which includes the Regulatory Asset Recovery and the 2004 PILs amount. The 2004 bill does not include the new tiered commodity rate that will come into effect on April 1, 2004.

Note: Enter your current kWh rates, not the rates on Sheet 2.

Enter your **Current Distribution** kWh Charge. Monthly Service Charge is **Transferred from Sheet 9**

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.

	CURRENT 2003 E	BILL				2004 BILL (25% of	Regulator	y Assets	s, 2004 PILs &	Constant Co	ommodity Price)
ENTER DESIRED CONSUMPTION	LEVEL	kWh (enter)	RATE \$/kWh	CHARGE \$			kWh	RATE \$/kWh	CHARGE \$	IMPACT DOLLARS	IMPACT
100 KWII	MONTHLY	(criter)	ψ/ΚΨ11	4		MONTHLY		Ψ/ΚΨΙΙ	Ψ	DOLLANG	70
	SERVICE					SERVICE					
	CHARGE	n/a	n/a	\$	9.50	CHARGE	n/a	n/a	\$ 9.50		
	DISTRIBUTION	400				DISTRIBUTION	400		• • • • • • • • • • • • • • • • • • • •		
	kWh OTHER	100	0.0093		0.93	kWh OTHER	100	0.0090			
	CHARGES kWh COST OF POWER	100	0.0239		2.39	CHARGES kWh COST OF POWER	100	0.0239			
	kWh	100	0.0430	0 \$	4.30	kWh	100	0.0430	\$ 4.30		
	CURRENT 2003 BIL	L		\$	17.12	Adjusted 2004 BILL			\$ 17.09	\$ (0.0	-0.2%
MONTHLY CONSUMPTION OF 250 kWh		kWh (enter)	RATE \$/kWh	CHARGE \$			kWh	RATE \$/kWh	CHARGE \$	IMPACT DOLLARS	IMPACT
	MONTHLY SERVICE CHARGE	n/a	n/a	\$	9.50	MONTHLY SERVICE CHARGE	n/a	n/a	\$ 9.50		
	DISTRIBUTION kWh	250	0.0093		2.33	DISTRIBUTION kWh	250	0.0090			
	OTHER CHARGES kWh	250	0.0239	•	5.98	OTHER CHARGES kWh	250	0.0239	·		
	COST OF POWER kWh	250	0.0430		10.75	COST OF POWER kWh	250	0.0430			
			0.0430				250	0.0430		1 # (0.0	0.00/
	CURRENT 2003 BIL	-L		\$	28.55	Adjusted 2004 BILL			\$ 28.47	\$ (0.0	-0.3%
MONTHLY CONSUMPTION OF		kWh	RATE	CHARGE			kWh	RATE	CHARGE	IMPACT	IMPACT
500 kWh	MONTHLY SERVICE	(enter)	\$/kWh	\$		MONTHLY SERVICE		\$/kWh	\$	DOLLARS	%
	CHARGE DISTRIBUTION	n/a	n/a	\$	9.50	CHARGE DISTRIBUTION	n/a	n/a	\$ 9.50		
	kWh OTHER	500	0.0093	3 \$	4.65	kWh OTHER	500	0.0090	\$ 4.48		
	CHARGES kWh COST OF POWER	500	0.0239	9 \$	11.95	CHARGES kWh COST OF POWER	500	0.0239	\$ 11.95		
	kWh	500	0.0430	\$	21.50	kWh	500	0.0430	\$ 21.50		
	CURRENT 2003 BIL	L		\$	47.60	Adjusted 2004 BILL			\$ 47.43	\$ (0.1	7) -0.3%
MONTHLY CONSUMPTION OF 750 kWh		kWh (enter)	RATE \$/kWh	CHARGE \$			kWh	RATE \$/kWh	CHARGE \$	IMPACT DOLLARS	IMPACT
	MONTHLY					MONTHLY					
	SERVICE CHARGE	n/a	n/a	\$	9.50	SERVICE CHARGE	n/a	n/a	\$ 9.50		
	DISTRIBUTION	11/d	II/d	Ψ	შ.ეე	DISTRIBUTION	ıııd	ıı/a	ψ 9 .50		
	kWh	750	0.0093	3 \$	6.98	kWh	750	0.0090	\$ 6.73		
	OTHER					OTHER					
	CHARGES kWh COST OF POWER	750	0.0239	€ \$	17.93	CHARGES kWh COST OF POWER	750	0.0239	\$ 17.93		
	kWh	750	0.0430	\$	32.25	kWh	750	0.0430	\$ 32.25		
	CURRENT 2003 BIL	L		\$	66.65	Adjusted 2004 BILL			\$ 66.40	\$ (0.2	5) -0.4%
MONTHLY CONSUMPTION OF 1000 kWh	MONTHLY	kWh (enter)	RATE \$/kWh	CHARGE \$		MONTHLY	kWh	RATE \$/kWh	CHARGE \$	IMPACT DOLLARS	IMPACT %
	SERVICE					SERVICE					
	CHARGE	n/a	n/a	\$	9.50	CHARGE	n/a	n/a	\$ 9.50		

	DISTRIBUTION kWh OTHER CHARGES kWh COST OF POWER kWh	1000 1000 1000	0.0093 0.0239 0.0430	\$	9.30 23.90 43.00	DISTRIBUTION kWh OTHER CHARGES kWh COST OF POWER kWh	1000 1000 1000	0.0090 0.02390 0.0430	\$	8.97 23.90 43.00			
	CURRENT 2003 BILI	L		\$	85.70	Adjusted 2004 BILL			\$	85.37	\$ (0.	33) -0.	.4%
MONTHLY CONSUMPTION OF 1500 kWh	MONTHLY SERVICE	kWh (enter)		CHARGE \$		MONTHLY SERVICE	kWh	RATE \$/kWh	СН	ARGE \$	IMPACT DOLLARS	IMPAC %	
	CHARGE	n/a	n/a	\$	9.50	CHARGE	n/a	n/a	\$	9.50			
	DISTRIBUTION kWh OTHER	1500	0.0093	\$	13.95	DISTRIBUTION kWh OTHER	1500	0.0090	\$	13.45			
	CHARGES kWh COST OF POWER	1500	0.0239	\$	35.85	CHARGES kWh	1500	0.0239	\$	35.85			
	kWh	1500	0.0430	\$	64.50	kWh	1500	0.0430	\$	64.50			
	CURRENT 2003 BILI	L		\$	123.80	Adjusted 2004 BILL			\$	123.30	\$ (0.	50) -0.	.4%
MONTHLY CONSUMPTION OF 2000 kWh	MONTHLY SERVICE	kWh (enter)		CHARGE \$		MONTHLY SERVICE	kWh	RATE \$/kWh	CH	ARGE \$	IMPACT DOLLARS	IMPAC %	
	CHARGE DISTRIBUTION	n/a	n/a	\$	9.50	CHARGE DISTRIBUTION	n/a	n/a	\$	9.50			
	kWh OTHER	2000	0.0093	\$	18.60	kWh OTHER	2000	0.0090	\$	17.94			
	CHARGES kWh COST OF POWER	2000	0.0239	\$	47.80	CHARGES kWh COST OF POWER	2000	0.0239	\$	47.80			
	kWh	2000	0.0430	\$	86.00	kWh	2000	0.0430	\$	86.00			
	CURRENT 2003 BILI	L		\$	161.90	Adjusted 2004 BILL			\$	161.24	\$ (0.	66) -0.	.4%

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 2003 B	ILL				2004 BILL (25% of	Regulator	y Assets	, 200	4 PILs & (Constant Co	mmodity Price)
ENTER DESIRED CONSUMPTION	LEVEL											<u> </u>
1000 kWh		kWh		CHARGE			kWh	RATE	CI	HARGE	IMPACT	IMPACT
	MONTH	(enter)	\$/kWh	\$		MONETHIN		\$/kWh		\$	DOLLARS	%
	MONTHLY					MONTHLY						
	SERVICE					SERVICE						
	CHARGE	n/a	n/a		\$19.31	CHARGE	n/a	n/a	\$	19.31		
	DISTRIBUTION					DISTRIBUTION						
	kWh	1000	0.0096	\$	9.60	kWh	1000	0.0093	\$	9.31		
	OTHER					OTHER						
	CHARGES kWh	1000	0.0229	\$	22.90	CHARGES kWh	1000	0.0229	\$	22.90		
	COST OF POWER					COST OF POWER						
	kWh	1000	0.0430	\$	43.00	kWh	1000	0.0430	\$	43.00		
	CURRENT 2003 BIL	L		\$	94.81	Adjusted 2004 BILL			\$	94.52	\$ (0.29	-0.3%
MONTHLY CONSUMPTION 2000 kWh		kWh (enter)	RATE \$/kWh	CHARGE			kWh	RATE \$/kWh	CI	HARGE \$	IMPACT DOLLARS	IMPACT %
2000 KWIII	MONTHLY	(citter)	ψ/ΚΨ11	Ψ		MONTHLY		Ψ/ΚΨΙΙ		Ψ	DOLLARO	70
	SERVICE					SERVICE						
	CHARGE	n/a	n/a	\$	19.31	CHARGE	n/a	n/a	\$	19.31		
	DISTRIBUTION			•		DISTRIBUTION			•			
	kWh	2000	0.0096	\$	19.20	kWh	2000	0.0093	\$	18.62		
	OTHER					OTHER						
	CHARGES kWh	2000	0.0229	\$	45.80	CHARGES kWh	2000	0.0229	\$	45.80		
	COST OF POWER					COST OF POWER						
	kWh	2000	0.0430	\$	86.00	kWh	2000	0.0430	\$	86.00		
	CURRENT 2003 BIL	L		\$	170.31	Adjusted 2004 BILL			\$	169.73	\$ (0.58	-0.3%
MONTHLY CONSUMPTION		kWh		CHARGE			kWh	RATE	CI	HARGE	IMPACT	IMPACT
5000 kWh	MONTHLY	(enter)	\$/kWh	\$		MONTHLY		\$/kWh		\$	DOLLARS	%
	SERVICE					SERVICE						
	CHARGE	2/2	n/a	¢	19.31	CHARGE	n/a	n/a	œ.	19.31		
	DISTRIBUTION	n/a	II/a	\$	19.31	DISTRIBUTION	II/d	II/a	\$	19.31		
	kWh	5000	0.0096	¢	48.00	kWh	5000	0.0093	•	46.56		
	IVA A I I	3000	0.0090	Ψ	40.00	L/AAII	3000	0.0093	Ψ	40.50		

	OTHER CHARGES kWh COST OF POWER kWh	5000 5000	0.0229	·	114.50 215.00	OTHER CHARGES kWh COST OF POWER kWh	5000 5000	0.0229		114.50 215.00			
	CURRENT 2003 BILI			\$	396.81	Adjusted 2004 BILL				395.37	\$ (1.4	14)	-0.4%
MONTHLY CONSUMPTION 10,000 kWh	MONTHLY SERVICE	kWh (enter)		CHARGE \$		MONTHLY SERVICE	kWh	RATE \$/kWh		ARGE \$	IMPACT DOLLARS		ACT %
	CHARGE DISTRIBUTION	n/a	n/a	\$	19.31	CHARGE DISTRIBUTION	n/a	n/a	\$	19.31			
	kWh OTHER	10000	0.0096	\$	96.00	kWh OTHER	10000	0.0093	\$	93.12			
	CHARGES kWh COST OF POWER	10000	0.0229	\$	229.00	CHARGES kWh COST OF POWER	10000	0.0229	\$	229.00			
	kWh	10000	0.0430	\$	430.00	kWh	10000	0.0430	\$	430.00			
	CURRENT 2003 BILI	-		\$	774.31	Adjusted 2004 BILL			\$	771.43	\$ (2.8	38)	-0.4%
MONTHLY CONSUMPTION 15,000 KWh		kWh (enter)		CHARGE \$			kWh	RATE \$/kWh		ARGE \$	IMPACT DOLLARS		ACT %
	MONTHLY SERVICE					MONTHLY SERVICE							
	CHARGE DISTRIBUTION	n/a	n/a	\$	19.31	CHARGE DISTRIBUTION	n/a	n/a	\$	19.31			
	kWh OTHER	15000	0.0096	\$	144.00	kWh OTHER	15000	0.0093	\$	139.68			
	CHARGES kWh COST OF POWER	15000	0.0229	\$	343.50	CHARGES kWh COST OF POWER	15000	0.0229	\$	343.50			
	kWh	15000	0.0430	\$	645.00	kWh	15000	0.0430	\$	645.00			
	CURRENT 2003 BILI	-	ĺ	\$	1,151.81	Adjusted 2004 BILL			\$ 1.	,147.49	\$ (4.3	32)	-0.4%

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 Consumption has not been adjusted for line losses.

,												
	CURRENT 2003 I	3ILL				2004 BILL (25% o	f Regulato	ry Assets	, 20	04 PILs & (Constant Co	mmodity Pri
ENTER DESIRED CONSUMPTION	I LEVEL					<u> </u>						
		kW/kWh	RATE	CHARGE			kW/kWh	RATE		CHARGE	IMPACT	IMPACT
		(enter)	\$kW/kWh	\$				\$kW/kWh	1	\$	DOLLARS	%
	MONTHLY					MONTHLY						
	SERVICE					SERVICE						
	CHARGE	n/a	n/a		\$31.87	CHARGE	n/a	n/a	\$	31.87		
	DISTRIBUTION					DISTRIBUTION						
	kW	60	3.2523	\$	195.14	kW	60	3.9491	\$	236.95		
	OTHER					OTHER						
	CHARGES kW	60	3.9100	\$	234.60	CHARGES kW	60	3.9100	\$	234.60		
	OTHER					OTHER						
	CHARGES kWh	15,000	0.0132	: \$	198.00	CHARGES kWh	15,000	0.0132	\$	198.00		
	COST OF POWER					COST OF POWER						
	kWh	15,000	0.0550	\$	825.00	kWh	15,000	0.0550	\$	825.00		
	CURRENT 2003 BII	LL		\$	1,484.61	Adjusted 2004 BILL			\$	1,526.42	\$ 41.81	2.8%
MONTHLY CONSUMPTION 100kW, 40,000kWh		kW/kWh (enter)	RATE \$kW/kWh	CHARGE \$			kW/kWh	RATE \$kW/kWh		CHARGE \$	IMPACT DOLLARS	IMPACT %
	MONTHLY					MONTHLY						
	SERVICE					SERVICE						
	CHARGE	n/a	n/a	\$	31.87	CHARGE	n/a	n/a	\$	31.87		
	DISTRIBUTION					DISTRIBUTION						
	kW	100	3.2523	\$	325.23	kW	100	3.9491	\$	394.91		
	OTHER			_		OTHER						
	CHARGES kW OTHER	100	3.9100	\$	391.00	CHARGES kW OTHER	100	3.9100	\$	391.00		
	CHARGES kWh	40,000	0.0132	\$	528.00	CHARGES kWh	40,000	0.0132	\$	528.00		
	COST OF POWER					COST OF POWER						
	kWh	40,000	0.0550	\$	2,200.00	kWh	40,000	0.0550	\$	2,200.00		
	CURRENT 2003 BII	LL		\$	3,476.10	Adjusted 2004 BILL			\$	3,545.78	\$ 69.68	2.0%
MONTHLY CONSUMPTION		kW/kWh	RATE	CHARGE			kW/kWh	RATE		CHARGE	IMPACT	IMPACT
500kW, 100,000kWh		(enter)	\$kW/kWh	\$				\$kW/kWh	1	\$	DOLLARS	%
	MONTHLY					MONTHLY						
	SERVICE					SERVICE						
	CHARGE	n/a	n/a	\$	31.87	CHARGE	n/a	n/a	\$	31.87		
	DISTRIBUTION					DISTRIBUTION						
	kW	500	3.2523	\$	1,626.15	kW	500	3.9491	\$	1,974.55		

	OTHER CHARGES kW	500	3.9100	\$	1,955.00	OTHER CHARGES kW	500	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 2003 BII	L		\$	10,433.02	Adjusted 2004 BILL			\$ 10,781.42	\$ 348.40 3.3%
MONTHLY CONSUMPTION 1000kW, 400,000kWh	MONTHLY SERVICE	kW/kWh (enter)	RATE \$kW/kWh	CHARGE \$		MONTHLY SERVICE	kW/kWh	RATE \$kW/kWh	CHARGE \$	IMPACT IMPACT DOLLARS %
	CHARGE DISTRIBUTION	n/a	n/a	\$	31.87	CHARGE DISTRIBUTION	n/a	n/a	\$ 31.87	
	kW	1000	3.2523	\$	3,252.30	kW	1000	3.9491	\$ 3,949.09	
	OTHER CHARGES kW OTHER	1000	3.9100	\$	3,910.00	OTHER CHARGES kW OTHER	1000	3.9100	\$ 3,910.00	
	CHARGES kWh COST OF POWER	400,000	0.0132	\$	5,280.00	CHARGES kWh COST OF POWER	400,000	0.0132	\$ 5,280.00	
	kWh	400,000	0.0550	\$	22,000.00	kWh	400,000	0.0550	\$ 22,000.00	
	CURRENT 2003 BII	L		\$	34,474.17	Adjusted 2004 BILL			\$ 35,170.96	\$ 696.79 2.0%
MONTHLY CONSUMPTION 3,000kW, 1,000,000kWh		kW/kWh (enter)	RATE \$kW/kWh	CHARGE \$			kW/kWh	RATE \$kW/kWh	CHARGE \$	IMPACT IMPACT DOLLARS %
	MONTHLY SERVICE					MONTHLY SERVICE				
	CHARGE DISTRIBUTION	n/a	n/a	\$	31.87	CHARGE DISTRIBUTION	n/a	n/a	\$ 31.87	
	kW OTHER	3000	3.2523	\$	9,756.90	kW OTHER	3000	3.9491	\$ 11,847.28	
	CHARGES kW OTHER	3000	3.9100	\$	11,730.00	CHARGES kW OTHER	3000	3.9100	\$ 11,730.00	
	CHARGES kWh COST OF POWER	1,000,000	0.0132	\$	13,200.00	CHARGES kWh COST OF POWER	1,000,000	0.0132	\$ 13,200.00	
	kWh	1,000,000	0.0550	\$	55,000.00	kWh	1,000,000	0.0550	\$ 55,000.00	
	CURRENT 2003 BII	L		\$	89,718.77	Adjusted 2004 BILL			\$ 91,809.15	\$ 2,090.38 2.3%
MONTHLY CONSUMPTION 4,000kW, 1,800,000kWh		kW/kWh (enter)	RATE \$kW/kWh	CHARGE \$			kW/kWh	RATE \$kW/kWh	CHARGE \$	IMPACT IMPACT DOLLARS %
	MONTHLY SERVICE CHARGE	n/a	n/a	\$	31.87	MONTHLY SERVICE CHARGE	n/a	n/a	\$ 31.87	
	DISTRIBUTION kW	4000	3.2523	\$	13,009.20	DISTRIBUTION kW	4000	3.94909	\$ 15,796.38	
	OTHER CHARGES kW	4000	3.9100	\$	15,640.00	OTHER CHARGES kW	4000	3.9100	\$ 15,640.00	
	OTHER CHARGES kWh COST OF POWER	1,800,000	0.0132	\$	23,760.00	OTHER CHARGES kWh COST OF POWER	1,800,000	0.0132	\$ 23,760.00	
	kWh	1,800,000	0.0550	\$	99,000.00	kWh	1,800,000	0.0550	\$ 99,000.00	
	CURRENT 2003 BII	L		\$	151,441.07	Adjusted 2004 BILL			\$ 154,228.25	\$ 2,787.18 1.8%

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 Consumption has not been adjusted for line losses.

CURRENT 2003 BILL 2004 BILL (25% of Regulatory Assets, 2004 PILs & Constant Commodity Price) **ENTER DESIRED CONSUMPTION LEVEL** kW/kWh RATE CHARGE kW/kWh RATE CHARGE IMPACT IMPACT (enter) \$kW/kWh \$ \$kW/kWh \$ **DOLLARS** MONTHLY MONTHLY SERVICE SERVICE CHARGE \$0.00 CHARGE n/a n/a n/a n/a \$ DISTRIBUTION DISTRIBUTION kW 60 0.0000 \$ kW 60 #DIV/0! #DIV/0! OTHER OTHER CHARGES kW CHARGES kW 60 4.2138 \$ 252.83 60 4.2138 \$ 252.83 OTHER OTHER CHARGES kWh 15,000 0.0132 \$ 198.00 CHARGES kWh 15,000 0.0132 \$ 198.00 COST OF POWER COST OF POWER kWh 15,000 0.0550 \$ 825.00 kWh 15,000 0.0550 \$ 825.00 **CURRENT 2003 BILL** \$ 1,275.83 Adjusted 2004 BILL #DIV/0! #DIV/0! #DIV/0!

MONTHLY CONSUMPTION 100kW, 40,000kWh	MONTHLY	kW/kWh (enter)	RATE \$kW/kWh	CHARGE \$		MONTHLY	kW/kWh	RATE \$kW/kWh	CHARGE \$	IMPACT DOLLARS	IMPACT %
	MONTHLY SERVICE CHARGE	n/a	n/a	\$	-	MONTHLY SERVICE CHARGE	n/a	n/a	\$ -		
	DISTRIBUTION kW	100	0.0000	\$	-	DISTRIBUTION kW	100	#DIV/0!	#DIV/0!		
	OTHER CHARGES kW	100	4.2138	3 \$	421.38	OTHER CHARGES kW	100	4.2138	\$ 421.38		
	OTHER CHARGES kWh	40,000	0.0132		528.00	OTHER CHARGES kWh	40,000	0.0132			
	COST OF POWER					COST OF POWER					
	kWh	40,000	0.0550		2,200.00	kWh	40,000	0.0550		•	
	CURRENT 2003 BII	LL		\$	3,149.38	Adjusted 2004 BILL			#DIV/0!	#DIV/0!	#DIV/0!
MONTHLY CONSUMPTION 500kW, 100,000kWh		kW/kWh (enter)	RATE \$kW/kWh	CHARGE \$			kW/kWh	RATE \$kW/kWh	CHARGE \$	IMPACT DOLLARS	IMPACT %
	MONTHLY SERVICE					MONTHLY SERVICE					
	CHARGE DISTRIBUTION	n/a	n/a	\$	-	CHARGE DISTRIBUTION	n/a	n/a	\$ -		
	kW	500	0.0000	\$	-	kW	500	#DIV/0!	#DIV/0!		
	OTHER CHARGES kW	500	4.2138	\$ \$	2,106.90	OTHER CHARGES kW	500	4.2138	\$ 2,106.90		
	OTHER CHARGES kWh	100,000	0.0132	2 \$	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 2003 BII	LL		\$	8,926.90	Adjusted 2004 BILL			#DIV/0!	#DIV/0!	#DIV/0!
MONTHLY CONSUMPTION 1000kW, 400,000kWh	MONTHLY	kW/kWh (enter)	RATE \$kW/kWh	CHARGE \$		MONTHLY	kW/kWh	RATE \$kW/kWh	CHARGE \$	IMPACT DOLLARS	IMPACT %
	SERVICE	-1-	- 1-	•		SERVICE	- /-	- 1-	•		
	CHARGE DISTRIBUTION	n/a	n/a	\$	-	CHARGE DISTRIBUTION	n/a	n/a	\$ -		
	kW OTHER	1000	0.0000) \$	-	kW OTHER	1000	#DIV/0!	#DIV/0!		
	CHARGES kW OTHER	1000	4.2138	\$ \$	4,213.80	CHARGES kW OTHER	1000	4.2138	\$ 4,213.80		
	CHARGES kWh COST OF POWER	400,000	0.0132	2 \$	5,280.00	CHARGES kWh COST OF POWER	400,000	0.0132	\$ 5,280.00		
	kWh	400,000	0.0550	\$	22,000.00	kWh	400,000	0.0550	\$ 22,000.00		
	CURRENT 2003 BII	LL		\$	31,493.80	Adjusted 2004 BILL			#DIV/0!	#DIV/0!	#DIV/0!
MONTHLY CONSUMPTION 3,000kW, 1,000,000kWh	MONTHLY	kW/kWh (enter)	RATE \$kW/kWh			MONTHLY	kW/kWh	RATE \$kW/kWh	CHARGE \$	IMPACT DOLLARS	IMPACT %
	SERVICE CHARGE	n/a	n/a	\$	_	SERVICE CHARGE	n/a	n/a	\$ -		
	DISTRIBUTION					DISTRIBUTION					
	kW OTHER	3000	0.0000) \$	-	kW OTHER	3000		#DIV/0!		
	CHARGES kW OTHER	3000	4.2138	3 \$	12,641.40	CHARGES kW OTHER	3000	4.2138	\$ 12,641.40		
	CHARGES kWh COST OF POWER	1,000,000	0.0132	2 \$	13,200.00	CHARGES kWh COST OF POWER	1,000,000	0.0132	\$ 13,200.00		
	kWh	1,000,000	0.0550		55,000.00	kWh	1,000,000	0.0550	\$ 55,000.00		
	CURRENT 2003 BII	LL		\$	80,841.40	Adjusted 2004 BILL			#DIV/0!	#DIV/0!	#DIV/0!
MONTHLY CONSUMPTION 4,000kW, 1,800,000kWh		kW/kWh (enter)	RATE \$kW/kWh	CHARGE			kW/kWh	RATE \$kW/kWh	CHARGE \$	IMPACT DOLLARS	IMPACT %
4,000kW, 1,000,000kW	MONTHLY	(enter)	ψκτι/κτι	•		MONTHLY		ψκτι/κτιι	¥	DOLLARO	70
	SERVICE CHARGE	n/a	n/a	\$	-	SERVICE CHARGE	n/a	n/a	\$ -		
	DISTRIBUTION kW	4000	0.0000	\$	-	DISTRIBUTION kW	4000	#DIV/0!	#DIV/0!		
	OTHER CHARGES kW	4000	4.2138		16,855.20	OTHER CHARGES kW	4000		\$ 16,855.20		
	OTHER CHARGES kWh		0.0132		23,760.00	OTHER CHARGES kWh	1,800,000		\$ 23,760.00		
	COST OF POWER					COST OF POWER					
	kWh	1,800,000	0.0550		99,000.00	kWh	1,800,000	U.U55U	\$ 99,000.00	upn.us:	WDD VO
	CURRENT 2003 BII	LL		\$	139,615.20	Adjusted 2004 BILL			#DIV/0!	#DIV/0!	#DIV/0!

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 Consumption has not been adjusted for line losses.

CURRENT 2003 BILL 2004 BILL (25% of Regulatory Assets, 2004 PILs & Constant Commodity Price) ENTER DESIRED CONSUMPTION LEVEL kW/kWh RATE CHARGE kW/kWh CHARGE IMPACT IMPACT RATE MONTHLY CONSUMPTION \$kW/kWh \$kW/kWh **DOLLARS** \$ (enter) % MONTHLY MONTHLY SERVICE SERVICE 3000kW, 800,000 kWh CHARGE \$0.00 CHARGE n/a n/a n/a n/a DISTRIBUTION DISTRIBUTION kW 3000 0.0000 \$ kW 3000 #DIV/0! #DIV/0! OTHER OTHER **CHARGES kW** 3000 4.2138 \$ 12.641.40 CHARGES kW 3000 4.2138 \$ 12,641.40 OTHER OTHER CHARGES kWh 800.000 0.0132 \$ CHARGES kWh 800.000 0.0132 \$ 10.560.00 10.560.00 COST OF POWER COST OF POWER 800,000 0.0550 \$ kWh 0.0550 \$ 44,000.00 44,000.00 800,000 CURRENT 2003 BILL 67,201.40 Adjusted 2004 BILL #DIV/0! #DIV/0! #DIV/0! \$ MONTHLY CONSUMPTION kW/kWh CHARGE IMPACT IMPACT RATE CHARGE kW/kWh RATE 3000kW, 1,000,000kWh \$kW/kWh \$kW/kWh \$ **DOLLARS** (enter) MONTHLY MONTHLY SERVICE SERVICE CHARGE n/a n/a \$ CHARGE n/a \$ DISTRIBUTION DISTRIBUTION kW 3000 0.0000 \$ kW 3000 #DIV/0! #DIV/0! OTHER OTHER CHARGES kW 3000 4 2138 \$ 12 641 40 CHARGES kW 3000 4.2138 \$ 12.641.40 **OTHER OTHER** CHARGES kWh CHARGES kWh 0.0132 \$ 13.200.00 0.0132 \$ 13.200.00 1.000.000 1.000.000 COST OF POWER COST OF POWER 1,000,000 0.0550 \$ 55,000.00 kWh 1,000,000 0.0550 \$ 55,000.00 CURRENT 2003 BILL 80,841.40 Adjusted 2004 BILL #DIV/0! #DIV/0! #DIV/0! kW/kWh MONTHLY CONSUMPTION kW/kWh RATE CHARGE RATE CHARGE IMPACT IMPACT 4000kW, 1,200,000kWh (enter) \$kW/kWh \$ \$kW/kWh \$ **DOLLARS** % MONTHLY MONTHLY SERVICE SERVICE CHARGE CHARGE n/a n/a \$ n/a n/a \$ DISTRIBUTION DISTRIBUTION kW #DIV/0! #DIV/0! 4000 0.0000 \$ 4000 OTHER OTHER CHARGES kW 4000 4.2138 \$ 16,855.20 CHARGES kW 4000 4.2138 \$ 16,855.20 OTHER OTHER CHARGES kWh CHARGES kWh 1,200,000 0.0132 \$ 15,840.00 1,200,000 0.0132 \$ 15,840.00 COST OF POWER COST OF POWER kWh 1.200.000 0.0550 \$ 66,000.00 kWh 1,200,000 0.0550 \$ 66,000.00 CURRENT 2003 BILL \$ 98,695.20 Adjusted 2004 BILL #DIV/0! #DIV/0! #DIV/0! MONTHLY CONSUMPTION RATE CHARGE IMPACT IMPACT kW/kWh CHARGE kW/kWh RATE 4000kW, 1,800,000kWh (enter) \$kW/kWh \$kW/kWh **DOLLARS** % MONTHLY MONTHLY SERVICE SERVICE CHARGE CHARGE n/a n/a \$ n/a \$ DISTRIBUTION DISTRIBUTION kW 4000 0.0000 \$ kW 4000 #DIV/0! #DIV/0! OTHER OTHER CHARGES kW 4000 4.2138 \$ 16.855.20 CHARGES kW 4000 4.2138 \$ 16.855.20 OTHER OTHER CHARGES kWh CHARGES kWh 0.0132 \$ 23.760.00 1.800.000 0.0132 \$ 23.760.00 ####### COST OF POWER COST OF POWER 0.0550 \$ kWh ####### 99,000.00 kWh 1,800,000 0.0550 \$ 99,000.00 CURRENT 2003 BILL 139,615.20 Adjusted 2004 BILL #DIV/0! #DIV/0!

LARGE USE CLASS

For the purpose of this estimate, **Other Charges** include Retail Transmission Rate of \$4.7369/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 cents/kWh based on the estimate included in the Market Surveillance Panel Market Report of December 17, 2003. You may have more accurate estimates fo Consumption has not been adjusted for line losses.

CURRENT 2003 BILL

2004 BILL (25% of Regulatory Assets, 2004 PILs & Constant Commodity Price)

ENTER DESIRED CONSUMPTION LEVEL

KW/kWh RATE CHARGE KW/kWh RATE CHARGE IMPACT IMPACT MONTHLY CONSUMPTION (enter) \$kW/kWh \$ \$kW/kWh \$ DOLLARS %

	MONTHLY					MONTHLY					
	SERVICE					SERVICE					
6000kW, 2,800,000 kWh	CHARGE	n/a	n/a		\$0.00	CHARGE	n/a	n/a	\$ -		
	DISTRIBUTION					DISTRIBUTION					
	kW	6000	0.0000	\$	-	kW	6000	#DIV/0!	#DIV/0!		
	OTHER					OTHER					
	CHARGES kW	6000	4.7369	\$	28,421.40	CHARGES kW	6000	4.7369	\$ 28,421.40		
	OTHER				-,	OTHER			* -,		
	CHARGES kWh	2,800,000	0.0132	\$	36,960.00	CHARGES kWh	2,800,000	0.0132	\$ 36,960.00		
	COST OF POWER				,	COST OF POWER	,,		,		
	kWh	2,800,000	0.0500	\$	140,000.00	kWh	2,800,000	0.0500	\$ 140,000.00		
		,,			.,		,,		* -,		
	CURRENT 2003 BI	LL		\$	205,381.40	Adjusted 2004 BILL			#DIV/0!	#DIV/0!	#DIV/0!
			"			•			l .		
MONTHLY CONSUMPTION		kW/kWh	RATE	CHARGE			kW/kWh	RATE	CHARGE	IMPACT	IMPACT
MONTHLY CONSUMPTION 15000kW, 10,000,000kWh		kW/kWh (enter)	RATE \$kW/kWh				kW/kWh	RATE \$kW/kWh	CHARGE \$	IMPACT DOLLARS	IMPACT
	MONTHLY					MONTHLY	kW/kWh				
	SERVICE		\$kW/kWh			SERVICE	kW/kWh				
					-		kW/kWh				
	SERVICE	(enter)	\$kW/kWh	\$	-	SERVICE		\$kW/kWh	\$		
	SERVICE CHARGE	(enter)	\$kW/kWh	\$		SERVICE CHARGE		\$kW/kWh n/a	\$		
	SERVICE CHARGE DISTRIBUTION kW OTHER	(enter) n/a	\$kW/kWh n/a	\$		SERVICE CHARGE DISTRIBUTION kW OTHER	n/a	\$kW/kWh n/a	\$		
	SERVICE CHARGE DISTRIBUTION kW	(enter) n/a	\$kW/kWh n/a	\$ \$ \$	- - 71,053.50	SERVICE CHARGE DISTRIBUTION kW	n/a	\$kW/kWh n/a #DIV/0!	\$		
	SERVICE CHARGE DISTRIBUTION kW OTHER CHARGES kW OTHER	(enter) n/a 15000	%kW/kWh n/a 0.0000 4.7369	\$ \$ \$	-	SERVICE CHARGE DISTRIBUTION kW OTHER CHARGES kW OTHER	n/a 15000	\$kW/kWh n/a #DIV/0!	\$ \$ - #DIV/0!		
	SERVICE CHARGE DISTRIBUTION kW OTHER CHARGES kW OTHER CHARGES kWh	n/a 15000 15000 ###########################	\$kW/kWh n/a 0.0000	\$ \$ \$	-	SERVICE CHARGE DISTRIBUTION kW OTHER CHARGES kW OTHER CHARGES kWh	n/a 15000	n/a #DIV/0! 4.7369	\$ \$ - #DIV/0!		
	SERVICE CHARGE DISTRIBUTION kW OTHER CHARGES kW OTHER CHARGES kWh COST OF POWER	n/a 15000 15000 ###########################	%kW/kWh n/a 0.0000 4.7369	\$ \$ \$	71,053.50	SERVICE CHARGE DISTRIBUTION kW OTHER CHARGES kW OTHER CHARGES kWh COST OF POWER	n/a 15000 15000	n/a #DIV/0! 4.7369	\$ - #DIV/0! \$ 71,053.50		
	SERVICE CHARGE DISTRIBUTION kW OTHER CHARGES kW OTHER CHARGES kWh	n/a 15000 15000 ###########################	%kW/kWh n/a 0.0000 4.7369	\$ \$ \$ \$ \$	71,053.50	SERVICE CHARGE DISTRIBUTION kW OTHER CHARGES kW OTHER CHARGES kWh	n/a 15000 15000	n/a #DIV/0! 4.7369	\$ - #DIV/0! \$ 71,053.50		
	SERVICE CHARGE DISTRIBUTION kW OTHER CHARGES kW OTHER CHARGES kWh COST OF POWER	n/a 15000 15000 ###########################	n/a 0.0000 4.7369 0.0132	\$ \$ \$ \$ \$	- 71,053.50 132,000.00	SERVICE CHARGE DISTRIBUTION kW OTHER CHARGES kW OTHER CHARGES kWh COST OF POWER	n/a 15000 15000	n/a #DIV/0! 4.7369 0.0132	\$ - #DIV/0! \$ 71,053.50 \$ 132,000.00		







r your utility.

Bill Impact Analysis for 2004 Rate Schedule after Regulatory Asset and 2004 PILs Adjustments

(commodity price increase on April 1, 2004)

NAME OF UTILITY NAME OF CONTACT E- Mail Address **VERSION NUMBER** Date

Clinton Power Corporation Steve Gibbings-Utilities Manager utilcenhur@cabletv.on.ca 001

January 22/04

LICENCE NUMBER ED-2002-0496

PHONE NUMBER 519-482-3997 ext.227

This schedule provides an estimate of bill impacts using the 2004 Rate Schedule which includes the Regulatory Asset Recovery and the 2004 PILs amount. The 2004 bill also includes the new tiered commodity rate that will come into effect on April 1, 2004.

Note: All Rates are transferred from Sheets 10 and 11.

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.

NON-TIME OF USE	CURRENT 2003	BILL				2004 BILL (25% of	Regulato	ry Asset	ts, 2004	4 PILs &	Tiered Com	modity Price)
ENTER DESIRED CONSUMPTION 100 kWh	N LEVEL	kWh (enter)	RATE \$/kWh	CHARGE \$			kWh	RATE \$/kWh	CH	ARGE \$	IMPACT DOLLARS	IMPACT %
	MONTHLY SERVICE	(,	*******			MONTHLY SERVICE		•		•		
	CHARGE	n/a	n/a	\$	9.50	CHARGE	n/a	n/a	\$	9.50		
	DISTRIBUTION kWh	100	0.0093	\$	0.93	DISTRIBUTION kWh	100	0.0090	\$	0.90		
	OTHER CHARGES kWh COST OF	100	0.0239	\$	2.39	OTHER CHARGES kWh COST OF POWER	100	0.0239	\$	2.39		
	POWER kWh	100	0.0430	\$	4.30	kWh	100	0.0470	\$	4.70		
	CURRENT 2003 BI	LL		\$	17.12	Adjusted 2004 BILL			\$	17.49	\$ 0.37	2.1%
MONTHLY CONSUMPTION OF 250 kWh	MONTHLY	kWh (enter)	RATE \$/kWh	CHARGE \$		MONTHLY	kWh	RATE \$/kWh	СН	ARGE \$	IMPACT DOLLARS	IMPACT %
	SERVICE CHARGE	n/a	n/a	\$	9.50	SERVICE CHARGE	n/a	n/a	\$	9.50		
	DISTRIBUTION kWh	250	0.0093		2.33	DISTRIBUTION kWh	250	0.0090		2.24		
	OTHER CHARGES kWh					OTHER CHARGES kWh						
	COST OF	250	0.0239		5.98	COST OF POWER	250	0.0239		5.98		
	POWER kWh	250	0.0430		10.75	kWh	250	0.0470		11.75	-	
	CURRENT 2003 BI	LL		\$	28.55	Adjusted 2004 BILL			\$	29.47	\$ 0.92	3.2%
MONTHLY CONSUMPTION OF 500 kWh	MONTHLY	kWh (enter)	RATE \$/kWh	CHARGE \$		MONTHLY	kWh	RATE \$/kWh	CH	ARGE \$	IMPACT DOLLARS	IMPACT %
	SERVICE CHARGE	n/a	n/a	\$	9.50	SERVICE CHARGE	n/a	n/a	\$	9.50		
	DISTRIBUTION kWh OTHER	500	0.0093	\$	4.65	DISTRIBUTION kWh OTHER	500	0.0090	\$	4.48		
	CHARGES kWh COST OF	500	0.0239	\$	11.95	CHARGES kWh COST OF POWER	500	0.0239	\$	11.95		
	POWER kWh	500	0.0430	\$	21.50	kWh	500	0.0470	\$	23.50		
	CURRENT 2003 BI	LL		\$	47.60	Adjusted 2004 BILL			\$	49.43	\$ 1.83	3.9%
MONTHLY CONSUMPTION OF 750 kWh	MONTHLY	kWh (enter)	RATE \$/kWh	CHARGE \$		MONTHLY	kWh	RATE \$/kWh	CH	ARGE \$	IMPACT DOLLARS	IMPACT %
	SERVICE CHARGE DISTRIBUTION	n/a	n/a	\$	9.50	SERVICE CHARGE DISTRIBUTION	n/a	n/a	\$	9.50		
	kWh OTHER	750	0.0093	\$	6.98	kWh OTHER	750	0.0090	\$	6.73		
	CHARGES kWh COST OF	750	0.0239	\$	17.93	CHARGES kWh COST OF POWER	750	0.0239	\$	17.93		
	POWER kWh	750	0.0430	\$	32.25	kWh	750	0.0470	\$	35.25		
	CURRENT 2003 BI	LL		\$	66.65	Adjusted 2004 BILL			\$	69.40	\$ 2.75	4.1%
MONTHLY CONSUMPTION OF 1000 kWh	MONTHLY	kWh (enter)	RATE \$/kWh	CHARGE \$		MONTHLY	kWh	RATE \$/kWh	СН	ARGE \$	IMPACT DOLLARS	IMPACT %
	SERVICE CHARGE DISTRIBUTION	n/a	n/a	\$	9.50	SERVICE CHARGE DISTRIBUTION	n/a	n/a	\$	9.50		
	kWh	1000	0.0093	\$	9.30	kWh	1000	0.0090	\$	8.97		

	OTHER CHARGES kWh COST OF POWER kWh CURRENT 2003 BIL	1000 1000	0.0239 0.0430		23.90 43.00 85.70	OTHER CHARGES kWh COST OF POWER kWh COST OF POWER kWh Adjusted 2004 BILL	1000 750 250	0.02390 0.0470 0.0550	\$ 35.25] \$ 5.67	6.6%
MONTHLY CONSUMPTION OF 1500 kWh	MONTHLY	kWh (enter)		CHARGE \$		MONTHLY	kWh	RATE \$/kWh	CHARGE \$	IMPACT DOLLARS	IMPACT
	SERVICE CHARGE DISTRIBUTION	n/a	n/a	\$	9.50	SERVICE CHARGE DISTRIBUTION	n/a	n/a	\$ 9.50		
	kWh OTHER	1500	0.0093	\$	13.95	kWh OTHER	1500	0.0090	\$ 13.45		
	CHARGES kWh COST OF	1500	0.0239	\$	35.85	CHARGES kWh COST OF POWER	1500	0.0239	\$ 35.85		
	POWER kWh	1500	0.0430	\$	64.50	kWh COST OF POWER	750	0.0470	\$ 35.25		
						kWh	750	0.0550	\$ 41.25		
	CURRENT 2003 BIL	L		\$	123.80	Adjusted 2004 BILL			\$ 135.30	\$ 11.50	9.3%
MONTHLY CONSUMPTION OF 2000 kWh		kWh (enter)		CHARGE \$			kWh	RATE \$/kWh	CHARGE \$	IMPACT DOLLARS	IMPACT
	MONTHLY SERVICE					MONTHLY SERVICE					
	CHARGE DISTRIBUTION	n/a	n/a	\$	9.50	CHARGE DISTRIBUTION	n/a	n/a	\$ 9.50		
	kWh OTHER	2000	0.0093	\$	18.60	kWh OTHER	2000	0.0090	\$ 17.94		
	CHARGES kWh COST OF	2000	0.0239	\$	47.80	CHARGES kWh COST OF POWER	2000	0.0239	\$ 47.80		
	POWER kWh	2000	0.0430	\$	86.00	kWh COST OF POWER	750	0.0470	\$ 35.25		
						kWh	1250	0.0550	\$ 68.75		
	CURRENT 2003 BIL	.L		\$	161.90	Adjusted 2004 BILL			\$ 179.24	\$ 17.34	10.7%

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 2003 I	211 1				2004 BILL (25% of	Pegulato	rv Accot	e 2004 DII e	& Tiered Cor	nmodity Price)
MONTHLY CONSUMPTION OF	OOKKENT 2000 I	kWh (enter)	RATE \$/kWh	CHARGE \$		2004 BILL (25% OF	kWh	RATE \$/kWh	CHARGE \$	IMPACT DOLLARS	IMPACT %
	MONTHLY SERVICE	(, , ,	•			MONTHLY SERVICE		•	·		
	CHARGE DISTRIBUTION	n/a	n/a	\$	19.31	CHARGE DISTRIBUTION	n/a	n/a	\$ 19.31		
	kWh	1000	0.0096	\$	9.60	kWh	1000	0.00931	\$ 9.31		
	OTHER CHARGES kWh COST OF	1000	0.0229	\$	22.90	OTHER CHARGES kWh COST OF POWER	1000	0.0229	\$ 22.90)	
	POWER kWh	1000	0.0430	\$	43.00	kWh	750	0.0470	\$ 35.25	i	
						COST OF POWER kWh	250	0.0550	\$ 13.75	5	
	CURRENT 2003 BI	LL		\$	94.81	Adjusted 2004 BILL			\$ 100.52	\$ 5.7	6.0%
MONTHLY CONSUMPTION OF		kWh (enter)	RATE \$/kWh	CHARGE \$			kWh	RATE \$/kWh	CHARGE \$	IMPACT DOLLARS	IMPACT
2000 KWII	MONTHLY	(enter)	⊅/KVVII	Þ		MONTHLY		φ/KVVII	ð	DOLLARS	70
	SERVICE CHARGE DISTRIBUTION	n/a	n/a	\$	19.31	SERVICE CHARGE DISTRIBUTION	n/a	n/a	\$ 19.31		
	kWh OTHER	2000	0.0096	\$	19.20	kWh OTHER	2000	0.0093	\$ 18.62	2	
	CHARGES kWh COST OF	2000	0.0229	\$	45.80	CHARGES kWh COST OF POWER	2000	0.0229	\$ 45.80)	
	POWER kWh	2000	0.0430	\$	86.00	kWh COST OF POWER	750	0.0470	\$ 35.25	5	
						kWh	1250	0.0550	\$ 68.75	5	
	CURRENT 2003 BII	LL		\$	170.31	Adjusted 2004 BILL			\$ 187.73	\$ 17.42	10.2%
MONTHLY CONSUMPTION OF		kWh	RATE	CHARGE			kWh	RATE	CHARGE	IMPACT	IMPACT
5000 kWh	MONTHLY SERVICE	(enter)	\$/kWh	\$		MONTHLY SERVICE		\$/kWh	\$	DOLLARS	%
	CHARGE DISTRIBUTION	n/a	n/a	\$	19.31	CHARGE DISTRIBUTION	n/a	n/a	\$ 19.31		
	kWh OTHER	5000	0.0096	\$	48.00	kWh OTHER	5000	0.0093	\$ 46.56	5	
	CHARGES kWh	5000	0.0229	\$	114.50	CHARGES kWh	5000	0.0229	\$ 114.50)	

	COST OF POWER kWh	5000	0.0430	\$	215.00	COST OF POWER kWh COST OF POWER kWh	750 4250	0.0470 0.0550		35.25 233.75		
	CURRENT 2003 BI	LL		\$	396.81	Adjusted 2004 BILL			\$	449.37	\$ 52	.56 13.2%
MONTHLY CONSUMPTION OF 10000 kWh	MONTHLY SERVICE	kWh (enter)	RATE \$/kWh	CHARGE \$		MONTHLY SERVICE	kWh	RATE \$/kWh	С	CHARGE \$	IMPACT DOLLAR	
	CHARGE DISTRIBUTION	n/a	n/a	\$	19.31	CHARGE DISTRIBUTION	n/a	n/a	\$	19.31		
	kWh OTHER	10000	0.0096	\$	96.00	kWh OTHER	10000	0.0093	\$	93.12		
	CHARGES kWh COST OF	10000	0.0229	\$	229.00	CHARGES kWh COST OF POWER	10000	0.0229	\$	229.00		
	POWER kWh	10000	0.0430	\$	430.00	kWh COST OF POWER	750	0.0470	\$	35.25		
						kWh	9250	0.0550	\$	508.75		
	CURRENT 2003 BI	LL		\$	774.31	Adjusted 2004 BILL			\$	885.43	\$ 111	.12 14.4%
MONTHLY CONSUMPTION OF 15000 kWh	MONTHLY SERVICE	kWh (enter)	RATE \$/kWh	CHARGE \$		MONTHLY SERVICE	kWh	RATE \$/kWh	С	CHARGE \$	IMPACT DOLLAR	
	CHARGE DISTRIBUTION	n/a	n/a	\$	19.31	CHARGE DISTRIBUTION	n/a	n/a	\$	19.31		
	kWh OTHER	15000	0.0096	\$	144.00	kWh OTHER	15000	0.0093	\$	139.68		
	CHARGES kWh COST OF	15000	0.0229	\$	343.50	CHARGES kWh	15000	0.0229	\$	343.50		
	POWER kWh	15000	0.0430	\$	645.00	kWh COST OF POWER	750	0.0470	\$	35.25		
						kWh	14250	0.0550	\$	783.75		
	CURRENT 2003 BI	LL		\$	1,151.81	Adjusted 2004 BILL			\$	1,321.49	\$ 169	.68 14.7%

Clinton Power Corporation Schedule of Distribution Rates and Charges

Effective April 1, 2004 until February 28, 2005

RP-2004-0037 EB-2004-0023

\$0.12

\$0.8240

LDCs may amend this schedule to reflect the rate classes that apply in their specific service territory.

Monthly Service Charge

Distribution Volumetric Rate

RESIDENTIAL										
	Monthly Service Charge Distribution Volumetric Rate	(per month) (per kWh)	\$9.50 \$0.0090							
GENERAL SERVICE < 50 KW										
	Monthly Service Charge Distribution Volumetric Rate	(per month) (per kWh)	\$19.31 \$0.0093							
GENERAL SERVICE > 50 KW (Non Time of Use)										
	Monthly Service Charge Distribution Volumetric Rate	(per month) (per kW)	\$31.87 \$3.9491							
SENTINEL LIGHTS (Non Time of Use)										
	Monthly Service Charge Distribution Volumetric Rate	(per month) (per kW)	\$0.24 \$0.8133							
STREET LIGHTING (Time of Use)										

(per month)

(per kW)

Clinton Power Corporation Schedule of Distribution Rates and Charges

Effective April 1, 2004 until February 28, 2005 (continued)

SPECIFIC SERVICE CHARGES

ADD 2002 OEB APPROVED SPECIFIC SERVICE CHARGES HERE (as on Sheet 2)

Late Payment Charge	(per month)	1.50%
	(per annum)	19.56%
Returned Cheque Charge - Actual bank charges plus	\$	9.00
Collection of Account Charge	\$	9.00
Reconnection - during regular working hours	\$	20.00
Reconnection - after regular working hours	\$	50.00
Service Calls		
- during regular working hours	\$	10.00
- after regular working hours	\$	20.00
Customer Administration		
Account Setup Charge	\$	9.00
Arrears Certificate	\$	10.50
Dispute Involvment Charge	\$	10.00
Transformer Allowance for Ownership service at less than 15 k (for customers prior to January 1, 2001)	\$0.60 / kW	

V1

NAME OF UTILITY
NAME OF CONTACT
E- Mail Address
VERSION NUMBER
Date

Clinton Power Corporation

Steve Gibbings-Utilities Manager
utilcenhur@cabletv.on.ca

001

January 22/04

LICENCE NUMBER ED-2002-0496
PHONE NUMBER 519-482-3997 ext.227

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 RSVA - Retail Transmission Network Charge RSVA - Retail Transmission Connection Charge RSVA - Power Sub-Total	1580 1584 1586 1588	\$53,031 \$16,183 -\$19,286 \$ 106,317 \$156,245
RSVA - One-time Wholesale Market Service Other Regulatory Assets Retail Cost Variance Account - Retail Retail Cost Variance Account - STR Misc. Deferred Debits - incl. Rebate Cheques Deferred Payments in Lieu of Taxes PILs Contra Account Qualifing Transition Costs Pre-Market Opening Energy Variances Total Pre-Market Opening Energy Variances - 2001 Pre-Market Opening Energy Variances - 2002 Extra-Ordinary Event Losses Deferred Rate Impact Amounts Other Deferred Credits	1582 1508 1518 1548 1525 1562 1563 1570 1571	\$1,075 \$0 \$50 \$0 \$0 \$0 \$0 \$112,388 \$0 \$0 \$0 \$0
Total Applied-for Regulatory Assets		(a) \$269,758
(1) Total of 4 RSVA Accounts		(b) \$156,245 Approved for 2004 Final Recovery
4 RSVA accounts as a percent of total: (b) /	(a)	57.9%
(2) 25 % of (a)		(c) \$67,440

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) \$67,440 Approved for Final 2004 Rate Recovery

Gross Up for Recovery over 11 months: Amount (c) x 12/11 \$73,570 Enter this amount on Sheet 3 (Therefore, entry on Sheet 5 is zero.)

Remaining Final Amount to be recovered in future periods (b) - (c) \$88,806 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) \$67,440 Approved for 2004 Rate Recovery

Final 4 RSVA Amount as shown at (b) \$156,245

Gross Up for Recovery over 11 months: Amount (b) x 12/11		\$170,449 Enter this amount on Sheet 3
Interim Amount to be recovered (c) - (b)	(d)	-\$88,806
Gross Up for Recovery over 11 months: Amount (d) x 12/11		-\$96,879 Enter this amount on Sheet 5
Total Final + Interim Amount for Recovery (b) + (d) (no gross up)		\$67,440

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
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	

SHEET 2 - 2002 Base Rate Schedule

V1

NAME OF UTILITY NAME OF CONTACT E- Mail Address VERSION NUMBER

Date

Clinton Power Corporation
Steve Gibbings-Utilities Manager
utilcenhur@cabletv.on.ca

LICENCE NUMBER ED-2002-0496
PHONE NUMBER 9-482-3997 ext.227

00

January 22/04

Enter the values for your 2002 Base Rates as shown in your 2002 RA Model at Sheet 4.

This is the version of the model that was used to determine your current OEB approved rate schedule

(This removes the impact of the recovery of Q4 2001 PILs, 2002 PILs, and any Z-factors or Interim Transition Cost approvals from Existing Rates) You may adjust the rate classes if your LDC has non-standard classes.

RESIDENTIAL

DISTRIBUTION KWH RATE \$0.0078

MONTHLY SERVICE CHARGE (Per Customer) \$7.95

RESIDENTIAL (TIME OF USE)

DISTRIBUTION KWH RATE \$0.0000

MONTHLY SERVICE CHARGE (Per Customer) \$0.00

GENERAL SERVICE < 50 KW

DISTRIBUTION KWH RATE \$0.0079

MONTHLY SERVICE CHARGE (Per Customer) \$15.49

GENERAL SERVICE > 50 KW (NON TIME OF USE)

DISTRIBUTION KW RATE \$2.8607

MONTHLY SERVICE CHARGE (Per Customer) \$27.38

GENERAL SERVICE > 50 KW (TIME OF USE)

DISTRIBUTION KW RATE \$0.0000

MONTHLY SERVICE CHARGE (Per Customer) \$0.00

GENERAL SERVICE INTERMEDIATE USE

DISTRIBUTION KW RATE \$0.0000

MONTHLY SERVICE CHARGE (Per Customer) \$0.00

LARGE USE

DISTRIBUTION KW RATE \$0.0000

MONTHLY SERVICE CHARGE (Per Customer) \$0.00

SENTINEL LIGHTS (NON TIME OF USE)

DISTRIBUTION KW RATE \$0.0511

MONTHLY SERVICE CHARGE (Per Connection) \$0.21

SENTINEL LIGHTS (TIME OF USE)

DISTRIBUTION KW RATE \$0.0000

MONTHLY SERVICE CHARGE (Per Connection) \$0.00

STREET LIGHTING (NON TIME OF USE)

DISTRIBUTION KW RATE \$0.0000

MONTHLY SERVICE CHARGE (Per Connection) \$0.00

OF

STREET LIGHTING (TIME OF USE)

DISTRIBUTION KW RATE \$0.1062

MONTHLY SERVICE CHARGE (Per Connection) \$0.11

SPECIFIC SERVICE CHARGES

ADD 2002 OEB APPROVED SPECIFIC SERVICE CHARGES BELOW.

Please enter these charges exactly as they are entered on your current approved rate schedule Please add your own specific charges as necessary.

Late Payment Charge	(per month)	1.50%
	(per annum)	19.56%
Returned Cheque Charge - Actual bank ch	arges plus	\$ 9.00
Collection of Account Charge		\$ 9.00
Reconnection - during regular working hou	rs	\$ 20.00
Reconnection - after regular working hours	3	\$ 50.00

Service Calls

- during regular working hours	\$ 10.00
- after regular working hours	\$ 20.00

Customer Administration

Account Setup Charge	\$ 9.00
Arrears Certificate	\$ 10.50
Dispute Involvment Charge	\$ 10.00

Transformer Allowance for Ownership service at less than 15 kV \$0.60 / kW (for customers prior to January 1, 2001)

SHEET 3 - Calculating Rate Increases using 2002 LDC Data and adding the 4 major 2004 RSVA related Approved

NAME OF UTILITY NAME OF CONTACT E- Mail Address VERSION NUMBER Date Clinton Power Corporation
Steve Gibbings-Utilities Manager
utilcenhur@cabletv.on.ca

LICENCE NUMBER
PHONE NUMBER

ED-2002-0496 519-482-3997 ext.227

This schedule requires LDCs to input the 2002 statistics which will be used to allocate Regulatory Assets related to the 4 major RSVA accounts The 4 RSVA related accounts will be allocated to the customer classes on the basis of kWh sales.

January 22/04

Enter the Approved Regulatory Asset recovery from Sheet 1 at either cell D57 or D72

If the total of the 4 major RSVA related Regulatory Assets is less than 25% of the total Regualtory Assets applied for enter the additional interim approved amount on Sheet 5

\$ 73,570.36

Use the Table below to enter the 2002 statistics for your LDC.

The share of class kWh sold in 2002 is used to allocate the approved final Regulatory Asset amounts related to the 4 major RSVA accounts.

2002 Statistics by Class	kW	kWh	Number of Customers (Connections)	Distribution Revenues	2002 kWh Shares	2 Reg. Asset RSVA Ilocations
RESIDENTIAL CLASS		12,306,142	1,366	\$247,358.00	39.8%	\$ 29,282.26
GENERAL SERVICE <50 KW CLASS		6,875,449	231	\$92,474.00	22.2%	\$ 16,360.01
GENERAL SERVICE >50 KW NON TIME OF USE	29,091	11,382,281	14	\$124,256.00	36.8%	\$ 27,083.95
GENERAL SERVICE >50 KW TIME OF USE	0	0	0	\$0.00	0.0%	\$ -
INTERMEDIATE USE	0	0	0	\$0.00	0.0%	\$ -
LARGE USER CLASS	0	0	0	\$0.00	0.0%	\$ -
SENTINEL LIGHTS	24	8,652	22	\$126.83	0.0%	\$ 20.59
STREET LIGHTING CLASS	1,008	346,108	716	\$620.62	1.1%	\$ 823.56
TOTALS		30,918,632	2,349	\$464,835.45	1.00	\$ 73,570.36
	7	Allocated Total t	or 4 major RSVA a	accounts ==>		\$ 73,570.36

Residential Class

Regulatory Assets will be recovered only in the distribution kWh charge.

	R	/ARIABLE CHARGE ECOVERY Percentage 1.000	C RE Pe	ERVICE HARGE COVERY crcentage 0.000	TOTAL 2002 ALLOCATED 4 RSVA Regulatory Asset Recovery		
(A) ALLOCATED 4 Major RSVA Account Recovery (Total in Cell G22 above)	\$	29,282.26	\$	-	\$	29,282.26	
(B) RETAIL kWh in 2002		12,306,142					
(D) ADDITIONAL DISTRIBUTION KWH RATE (\$/KWH) (A)/(B) (this amount is added to the kWh rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)		\$0.002379					

General Service <50kW Class

Regulatory Assets will be recovered only in the distribution kWh charge.

				TO	OTAL 2002
				ΑL	LOCATED
V	'ARIABLE	SE	RVICE		4 RSVA
(CHARGE	CH	IARGE	F	Regulatory
R	ECOVERY	REC	OVERY	Ass	et Recovery
Р	ercentage	Per	centage		
	1.000	(0.000		100%
\$	16.360.01	\$		\$	16.360.01

(A) ALLOCATED 4 Major RSVA Account Recovery (Total in Cell G23 above)

(D) ADDITIONAL DISTRIBUTION KWH RATE (\$/KWH) (A)/(B) (this amount is added to the kWh rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)

\$0.002379

General Service >50kW Class Non TOU

Regulatory Assets will be recovered only in the distribution kW charge.

	R	/ARIABLE CHARGE ECOVERY Percentage	C RE	ERVICE HARGE COVERY rcentage	AI F	OTAL 2002 LLOCATED 4 RSVA Regulatory set Recovery
		1.000		0.000		100%
(A) ALLOCATED 4 Major RSVA Account Recovery (Total in Cell G24 above)	\$	27,083.95	\$	-	\$	27,083.95
(B) RETAIL KW in 2002		29,091				
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)		\$0.931008				

General Service >50kW ClassTOU

Regulatory Assets will be recovered only in the distribution kW charge.

	VARIABLE CHARGE RECOVER Percentage 1.000	Υ	CHA RECC Perce	VICE RGE VERY entage	ALLO 4 R Regi Asset F	L 2002 CATED SVA Llatory Recovery
(A) ALLOCATED 4 Major RSVA Account Recovery (Total in Cell G25 above)	\$ -		\$	-	\$	-
(B) RETAIL KW in 2002		0				
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)	#DIV/0!					

Intermediate Class

Regulatory Assets will be recovered only in the distribution kW charge.

	CHA RECC Perce	ABLE IRGE OVERY entage	CH/ REC Perc	RVICE ARGE OVERY entage	ALL 4 Re Asse	OCATED RSVA egulatory t Recovery
(A) ALLOCATED 4 Major RSVA Account Recovery (Total in Cell G26 above)	\$	-	\$	-	\$	-
(B) RETAIL KW in 2002		C)			
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)	#DI	V/0!				

Large User Class

Regulatory Assets will be recovered only in the distribution kW charge.

	VARIA CHAI RECO Perce 1.0	RGE VERY ntage	CH REC Per	RVICE HARGE COVERY centage	ALL 4 Re Asset	TAL 2002 DCATED RSVA gulatory Recovery
(A) ALLOCATED 4 Major RSVA Account Recovery (Total in Cell G27 above)	\$	-	\$	-	\$	-
(B) RETAIL KW in 2002		C)			
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)	#DI\	//0!				

Sentinel Lighting Class

Regulatory Assets will be recovered only in the distribution kW charge.

	CH REC Per	RIABLE IARGE COVERY centage	CH. REC	RVICE ARGE OVERY centage	ALL 4 Re	TAL 2002 OCATED RSVA egulatory t Recovery
(A) ALLOCATED 4 Major RSVA Account Recovery (Total in Cell G28 above)	\$	20.59	\$	-	\$	20.59
(B) RETAIL KW in 2002		24				
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)	\$(0.856614				

Streetlighting Class

Regulatory Assets will be recovered only in the distribution kW charge.

	C RE	ARIABLE HARGE COVERY rcentage 1.000	CH REC	ERVICE HARGE COVERY reentage	Al	OTAL 2002 LLOCATED 4 RSVA Regulatory set Recovery
(A) ALLOCATED 4 Major RSVA Account Recovery (Total in Cell G29 above)	\$	823.56	\$	-	\$	823.56
(B) RETAIL KW in 2002		1,008				
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)	(\$0.816730				



2005 Rate Adjustment Model

Name of Utility: Clinton Power Corporation

License Number: ED-2002-0496

File Number: RP-2005-0013

EB-2005-0018

Name of Contact: Steve Gibbings-Utilities Manager

E- Mail Address: <u>utilcenhur@cabletv.on.ca</u>

Date:

Version Number: 2005.V1.0

SHEET 1 - 2002 Base Rate Schedule

Name of Utility: Clinton Power Corporation 2005.V1.0
License Number: ED-2002-0496 RP-2005-0013
Name of Contact: Steve Gibbings-Utilities Manager EB-2005-0018

E- Mail Address: utilcenhur@cabletv.on.ca

Phone Number: 519-482-3997 Extension: 227

Date:

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 URBAN

Distribution kWh Rate	\$0.0078
Monthly Service Charge (Per Customer)	\$7.95

RESIDENTIAL (TIME OF USE)

Distribution kWh Rate	
Monthly Service Charge (Per Customer)	

GENERAL SERVICE URBAN < 50 KW

Distribution kWh Rate	\$0.0079
Monthly Service Charge (Per Customer)	\$15.49

GENERAL SERVICE URBAN > 50 KW (NON TIME OF USE)

Distribution KW Rate	\$2.8607
Monthly Service Charge (Per Customer)	\$27.38

GENERAL SERVICE > 50 KW (TIME OF USE)

Distribution KW Rate	
Monthly Service Charge (Per Customer)	

SHEET 1 - 2002 Base Rate Schedule

OHEET I 2002 Bado Hato Concado	
INTERMEDIATE USE	
Distribution KW Rate	
Monthly Service Charge (Per Customer)	
LARGE USE	
Distribution KW Rate	
Monthly Service Charge (Per Customer)	
SENTINEL LIGHTS (NON TIME OF USE)	
Distribution KW Rate	\$0.0511
Monthly Service Charge (Per Connection)	\$0.21
OR	
SENTINEL LIGHTS (TIME OF USE)	
Distribution KW Rate	
Monthly Service Charge (Per Connection)	
STREET LIGHTING (NON TIME OF USE)	
Distribution KW Rate	
Monthly Service Charge (Per Connection)	
OR	
STREET LIGHTING (TIME OF USE)	
Distribution KW Rate	\$0.1062
Monthly Service Charge (Per Connection)	\$0.11

SHEET 2 - Calculating The Rate Increase Due To The Addition of 1/3 MARR

Name of Utility:Clinton Power Corporation2005.V1.0License Number:ED-2002-0496RP-2005-0013Name of Contact:Steve Gibbings-Utilities ManagEB-2005-0018

E- Mail Address: utilcenhur@cabletv.on.ca

Phone Number: 519-482-3997 Extension: 227

Date:

Enter the final MARR installment calculated in the 2001 RUD Model	\$ 23,977.78
Have you applied for approval of your C&DM plan?	yes
Enter the amount applied for your C&DM plan	\$ 23,977.78
Has the C&DM application been approved?	no
Enter the final MARR installment (based on Board-Approved C&DM plan or applied-for amount)	\$ 23,977.78

Grossed-up MARR based on 14 months recovery over 13 months.

25,822.23

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 URBAN	-	11,675,244	1,365	\$197,344	54.13%	\$13,977
General Service URBAN < 50 KW Class	_	5,757,509	232	\$78,878	21.63%	\$5,586
General Service URBAN > 50 KW Non-Time of Use	32,302 -	2,: 2: ,222	17	\$87,326	23.95%	\$6,185
General Service > 50 KW Time of Use	0 -		0	\$0	0.00%	\$0
Intermediate Use	0 -		0	\$0	0.00%	\$0
Large Class User	0 -		0	\$0	0.00%	\$0
Sentinel Lights	116 -		34	\$153	0.04%	\$11
Street Lighting	1,004 -		712	\$896	0.25%	\$63
Residential Class SUBURBAN	,			****	0.00%	\$0
General Service SUBURBAN < 50 KW Class					0.00%	\$0
General Service SUBURBAN > 50 KW Non-Time of Use					0.00%	\$0
Residential Class SUBURBAN SEASONAL					0.00%	\$0
TOTALS	33,422	17,432,753	2,360	\$364,598	100.00%	\$25,822
Grossed-up MARR Value ======>						\$25,822

Note: LDCs must enter the fixed-variable split used on Sheet 13 (Sensitivity Analysis 2) of their 2001 Approved RUD Model.

Residential URBAN Class

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
(A) Allocated MARR			\$13,977
(B) Fixed-Variable Split (%)	41.2%	58.8%	100%
(C) Re-Allocated MARR (\$)	\$5,758	\$8,218	\$13,977
(D) Number of kWh	11,675,244		
(E) Number of Customers		1,365	
(F) Incremental Distribution kWh Rate (\$/kWh)	\$0.0005		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.5017	

SHEET 2 - Calculating The Rate Increase Due To The Addition of 1/3 MARR

General S	Service	URBAN <	50	kW	Class

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
(A) Allocated MARR			\$5,586
(B) Fixed-Variable Split (%)	51.3%	48.7%	100%
(C) Re-Allocated MARR (\$)	\$2,866	\$2,721	\$5,586
(D) Number of kWh	5,757,509		
(E) Number of Customers		232	
(F) Incremental Distribution kWh Rate (\$/kWh)	\$0.0005		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.9772	

General Service URBAN > 50 kW Class (Non-Time of Use)

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
(A) Allocated MARR			\$6,185
(B) Fixed-Variable Split (%)	94.3%	5.7%	100%
(C) Re-Allocated MARR (\$)	\$5,832	\$353	\$6,185
(D) Number of kW	32,302		
(E) Number of Customers		17	
(F) Incremental Distribution kWh Rate (\$/kWh)	\$0.1806		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$1.7281	

General Service > 50 kW Class (Time of Use)

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
(A) Allocated MARR			\$0
(B) Fixed-Variable Split (%)			0%
(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	

Intermediate Class

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
(A) Allocated MARR			\$0
(B) Fixed-Variable Split (%)			0%
(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	

SHEET 2 - Calculating The Rate Increase Due To The Addition of 1/3 MARR

Large User Class

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
(A) Allocated MARR			\$0
(B) Fixed-Variable Split (%)			0%
(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	

Sentinel Lighting Class

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
(A) Allocated MARR			\$11
(B) Fixed-Variable Split (%)	49.2%	50.8%	100%
(C) Re-Allocated MARR (\$)	\$5	\$6	\$11
(D) Number of kW	116		
(E) Number of Customers		34	
(F) Incremental Distribution kW Rate (\$/kW)	\$0.0460		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.0135	

Street Lighting Class

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
(A) Allocated MARR			\$63
(B) Fixed-Variable Split (%)	10.6%	89.4%	100%
(C) Re-Allocated MARR (\$)	\$7	\$57	\$63
(D) Number of kW	1,004		
(E) Number of Customers		712	
(F) Incremental Distribution kW Rate (\$/kW)	\$0.0067		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.0066	

Residential SUBURBAN Class

Variable	Service	Total Board-
Charge	Charge	Approved MARR
Recovery	Recovery	Recovery

SHEET 3 - 2005 Base Rates (2002 Base Rates + Final MARR)

Name of Utility: Clinton Power Corporation 2005.V1.0
License Number: ED-2002-0496 RP-2005-0013
Name of Contact: Steve Gibbings-Uti EB-2005-0018

E- Mail Address: utilcenhur@cabletv.on.ca

Phone Number: 519-482-3997 Extension: 227

Date:

Residential URBAN Class

DISTRIBUTION KWH RATE	\$0.0083
MONTHLY SERVICE CHARGE (Per Customer)	\$8.45

Residential Class (Time-of-Use)

DISTRIBUTION KWH RATE

MONTHLY SERVICE CHARGE (Per Customer)

General Service URBAN < 50 KW

DISTRIBUTION KWH RATE	\$0.0084
MONTHLY SERVICE CHARGE (Per Customer)	\$16.47

General Service URBAN > 50 KW (Non-Time of Use)

DISTRIBUTION KW RATE	\$3.0413
MONTHLY SERVICE CHARGE (Per Customer)	\$29.10

General Service > 50 KW (Time of Use)

DISTRIBUTION KW RATE

MONTHLY SERVICE CHARGE (Per Customer)

Intermediate Use

DISTRIBUTION KW RATE

MONTHLY SERVICE CHARGE (Per Customer)

SHEET 3 - 2005 Base Rates (2002 Base Rates + Final MARR)

•	
Large Use	
DISTRIBUTION KW RATE	
MONTHLY SERVICE CHARGE (Per Customer)	
Sentinel Lights (Non-Time of Use)	
DISTRIBUTION KW RATE	\$0.0971
MONTHLY SERVICE CHARGE (Per Connection)	\$0.22
OR	
Sentinel Lights (Time of Use)	
DISTRIBUTION KW RATE	_
MONTHLY SERVICE CHARGE (Per Connection)	
Street Lighting (Non-Time of Use)	
DISTRIBUTION KW RATE	
MONTHLY SERVICE CHARGE (Per Connection)	
OR	
Street Lighting (Time of Use)	
DISTRIBUTION KW RATE	\$0.1129
MONTHLY SERVICE CHARGE (Per Connection)	\$0.11

Name of Utility:Clinton Power Corporation2005.V1.0License Number:ED-2002-0496RP-2005-0013Name of Contact:Steve Gibbings-Utilities ManagEB-2005-0018

E- Mail Address: utilcenhur@cabletv.on.ca

Phone Number: 519-482-3997 Extension: 227

Date:

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

\$ 16,906.28

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 URBAN	_	12,304,678	1,367	\$245,752	57.7%	\$9,751
General Service URBAN < 50 KW Class		6,654,929	232	\$86,259		\$3,422
General Service URBAN > 50 KW Non-Time of Use	28,991	11,405,214	14	\$92,752		\$3,680
General Service > 50 KW Time of Use	20,991	0	0	\$0	0.0%	\$0,000
Intermediate Use	0	0	0	\$0 \$0	0.0%	\$0
	_	0	0	\$0 \$0	0.0%	
Large Class User	0	~	~	* -		\$0
Sentinel Lights	23	8,541	21	\$188	0.0%	\$7
Street Lighting	998	366,108	715	\$1,151	0.3%	\$46
Residential Class SUBURBAN					0.0%	\$0
General Service SUBURBAN < 50 KW Class					0.0%	\$0
General Service SUBURBAN > 50 KW Non-Time of Use					0.0%	\$0
Residential Class SUBURBAN SEASONAL					0.0%	\$0
TOTALS		30,739,470	2,349	\$426,102	1.00	\$16,906
			2005 PILs Pro	xy Amount ====	======>	\$16,906

2005 PILs Proxy amount will be recovered only in the distribution kWh charge (Variable Charge).

Residential URBAN Class

	Variable Charge Recovery	Service Charge Recovery	2005 PILs Proxy Allocation
(A) Allocated PILs			\$9,751
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated PILs (\$)	\$9,751	\$0	\$9,751
(D) Number of kWh	12,304,678		
(E) Incremental Distribution kWh Rate (\$/kWh)	\$0.0008		

General Service URBAN < 50 kW Class

	Variable Charge Recovery	Service Charge Recovery	2005 PILs Proxy Allocation
(A) Allocated PILs			\$3,422
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated PILs (\$)	\$3,422	\$0	\$3,422
(D) Number of kWh	6,654,929		
(E) Incremental Distribution kWh Rate (\$/kWh)	\$0.0005		

General Service URBAN > 50 kW Class (Non-Time of Use)

	Variable Charge Recovery	Service Charge Recovery	2005 PILs Proxy Allocation
(A) Allocated PILs			\$3,680
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated PILs (\$)	\$3,680	\$0	\$3,680
(D) Number of kW	28,991		
(E) Incremental Distribution kW Rate (\$/kW)	\$0.1269		

General Service > 50 kW Class (Time of Use)

	Variable Charge Recovery	Service Charge Recovery	2005 PILs Proxy Allocation
(A) Allocated PILs			\$0
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated PILs (\$)	\$0	\$0	\$0
(D) Number of kW	0		
(E) Incremental Distribution kW Rate (\$/kW)	\$0.0000		

Intermediate Class

	Variable Charge Recovery	Service Charge Recovery	2005 PILs Proxy Allocation
(A) Allocated PILs			\$0
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated PILs (\$)	\$0	\$0	\$0
(D) Number of kW	0		
(E) Incremental Distribution kW Rate (\$/kW)	\$0.0000		

Large User Class

	Variable Charge Recovery	Service Charge Recovery	2005 PILs Proxy Allocation
(A) Allocated PILs			\$0
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated PILs (\$)	\$0	\$0	\$0
(D) Number of kW	0		
(E) Incremental Distribution kW Rate (\$/kW)	\$0.0000		

Sentinel Lighting Class

	Variable Charge Recovery	Service Charge Recovery	2005 PILs Proxy Allocation
(A) Allocated PILs			\$7
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated PILs (\$)	\$7	\$0	\$7
(D) Number of kW	23		
(E) Incremental Distribution kW Rate (\$/kW)	\$0.3246		

Street Lighting Class

	Variable Charge Recovery	Service Charge Recovery	2005 PILs Proxy Allocation
(A) Allocated PILs			\$46
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated PILs (\$)	\$46	\$0	\$46
(D) Number of kW	998		
(E) Incremental Distribution kW Rate (\$/kW)	\$0.0458		

Residential SUBURBAN Class

	Variable Charge Recovery	Service Charge Recovery	2005 PILs Proxy Allocation
(A) Allocated PILs			\$0
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated PILs (\$)	\$0	\$0	\$0
(D) Number of kWh	0		
(E) Incremental Distribution kWh Rate (\$/kWh)	\$0.0000		

General Service SUBURBAN < 50 kW Class

	Variable Charge Recovery	Service Charge Recovery	2005 PILs Proxy Allocation
(A) Allocated PILs			\$0
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated PILs (\$)	\$0	\$0	\$0
(D) Number of kWh	0		
(E) Incremental Distribution kWh Rate (\$/kWh)	\$0.0000		

General Service SUBURBAN > 50 kW Class (Non-Time of Use)

	Variable Charge Recovery	Service Charge Recovery	2005 PILs Proxy Allocation
(A) Allocated PILs			\$0
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated PILs (\$)	\$0	\$0	\$0
(D) Number of kW	0		
(E) Incremental Distribution kW Rate (\$/kW)	\$0.0000		

Residential SUBURBAN SEASONALClass

	Variable Charge Recovery	Service Charge Recovery	2005 PILs Proxy Allocation
(A) Allocated PILs			\$0
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated PILs (\$)	\$0	\$0	\$0
(D) Number of kWh	0		
(E) Incremental Distribution kWh Rate (\$/kWh)	\$0.0000		

SHEET 5 - Rate Schedule including 2005 PILs

Name of Utility: Clinton Power Corporation 2005.V1.0

License Number: ED-2002-0496 RP-2005-0013
Name of Contact: Steve Gibbings-Utilities Manager EB-2005-0018

E- Mail Address: utilcenhur@cabletv.on.ca

Phone Number: 519-482-3997 Extension: 227

Date:

RESIDENTIAL URBAN

DISTRIBUTION KWH RATE \$0.0091

MONTHLY SERVICE CHARGE (Per Customer) \$8.45

RESIDENTIAL (TIME OF USE)

DISTRIBUTION KWH RATE

MONTHLY SERVICE CHARGE (Per Customer)

GENERAL SERVICE URBAN < 50 KW

DISTRIBUTION KWH RATE \$0.0089

MONTHLY SERVICE CHARGE (Per Customer) \$16.47

GENERAL SERVICE URBAN > 50 KW (NON TIME OF USE)

DISTRIBUTION KW RATE \$3.1682

MONTHLY SERVICE CHARGE (Per Customer) \$29.10

GENERAL SERVICE > 50 KW (TIME OF USE)

DISTRIBUTION KW RATE

MONTHLY SERVICE CHARGE (Per Customer)

INTERMEDIATE USE

DISTRIBUTION KW RATE

MONTHLY SERVICE CHARGE (Per Customer)

SHEET 5 - Rate Schedule including 2005 PILs

LARGE USE

DISTRIBUTION KW RATE

MONTHLY SERVICE CHARGE (Per Customer)

SENTINEL LIGHTS (NON TIME OF USE)

DISTRIBUTION KW RATE \$0.4216

MONTHLY SERVICE CHARGE (Per Connection) \$0.22

OR

SENTINEL LIGHTS (TIME OF USE)

DISTRIBUTION KW RATE

MONTHLY SERVICE CHARGE (Per Connection)

STREET LIGHTING (NON TIME OF USE)

DISTRIBUTION KW RATE

MONTHLY SERVICE CHARGE (Per Connection)

OR

STREET LIGHTING (TIME OF USE)

DISTRIBUTION KW RATE \$0.1587

MONTHLY SERVICE CHARGE (Per Connection) \$0.11

RESIDENTIAL SUBURBAN

DISTRIBUTION KWH RATE

SHEET 6 - December 31, 2003 Regulatory Assets

Name of Utility:Clinton Power Corporation2005.V1.0License Number:ED-2002-0496RP-2005-0013Name of Contact:Steve Gibbings-Utilities ManagerEB-2005-0018

E- Mail Address: utilcenhur@cabletv.on.ca

Phone Number: 519-482-3997 Extension: 227

Date:

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.

In this instance, the rate schedule on She	et 5 is identical to Sheet 9.	Amazzat Amaliad
		Amount Applied-
Description	A	for Balance as at
· · · · · · · · · · · · · · · · · · ·	Account Number	Dec. 31, 2003
RSVA - Wholesale Market Service Charge	1580	\$22,510
RSVA - One-time Wholesale Market Service	1582	\$8,542
RSVA - Retail Transmission Network Charge	1584	\$16,406
RSVA - Retail Transmission Connection Charge	1586	\$172,269
RSVA - Power	1588	\$148,301
Sub-Total for RSVA Accounts		\$368,028
		\$000,0 <u>2</u> 0
Current Recovery: Amount Entered on Sheet	3, cell G13, of 2004 RAM	\$73,570
Adjusted 2005 Recovery Amount (RSVA Acco	unts)	\$294,458
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	\$0
Deferred Payments in Lieu of Taxes	1562	-\$26,239
PILs Contra Account	1563	\$0
Qualifing Transition Costs	1570	\$111,368
Pre-Market Opening Energy Variances Total	1571	\$11,468
Extra-Ordinary Event Losses	1572	\$0
Deferred Rate Impact Amounts	1574	\$0
Other Deferred Credits	2425	\$0
Sub-Total for Non-RSVA Regulatory Asset Ac	counts	\$96,597
		40
Current Recovery: Amount Entered on Sheet	5, cell G14, of 2004 RAM	\$0
Adjusted 2005 December Amount (New DOVA	A = = = = = = = = = = = = = = = = = = =	****
Adjusted 2005 Recovery Amount (Non-RSVA	Accounts)	\$96,597
Total Adjusted Regulatory Assets		\$391,054

------ Please go to Section 1 ------

Section 1: For LDCs with Total RSVA adjusted balances greater than	33 % of Total:	
Total Adjusted Balance for RSVA Accounts	(a)	\$294,458
33% of Total Adjusted Regulatory Assets	(b)	\$130,351
Remaining Final Amount to be recovered in future periods (a) - (b)		\$164,106

Section 2: For LDCs with Total RSVA adjusted balances less than 33 % of Total:	
33% OF Total Adjusted Regulatory Assets	N/A
Total Adjusted Balance for RSVA Accounts	N/A
Amount to be colleced from RSVA Accounts	N/A
Amount to be collected from Non-RSVA accounts	N/A

Rate Implementation		Chec YES		
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.	V	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	V	NO

Name of Utility: **Clinton Power Corporation**

License Number: ED-2002-0496

RP-2005-0013

Name of Contact: Steve Gibbings-Utilities Manager

EB-2005-0018

E- Mail Address: utilcenhur@cabletv.on.ca

Phone Number: 519-482-3997

Extension: 227

Date:

Approved Regulatory Asset Recovery from Sheet 4 (either from Section 1 or Section 2)

\$ 130,351.47

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 URBAN		12,304,678	1,367	\$245,752	40.0%	\$52,178
General Service URBAN < 50 KW Class	-		,	. ,		
	-	6,654,929	232	\$86,259	21.6%	\$28,220
General Service URBAN > 50 KW Non-Time of Use	28,991	11,405,214	14	\$92,752	37.1%	\$48,364
General Service > 50 KW Time of Use	0	0	0	\$0	0.0%	\$0
Intermediate Use	0	0	0	\$0	0.0%	\$0
Large Class User	0	0	0	\$0	0.0%	\$0
Sentinel Lights	23	8,541	21	\$188	0.0%	\$36
Street Lighting	998	366,108	715	\$1,151	1.2%	\$1,552
Residential Class SUBURBAN	0	0	0	\$0	0.0%	\$0
General Service SUBURBAN < 50 KW Class	0	0	0	\$0	0.0%	\$0
General Service SUBURBAN > 50 KW Non-Time of Use	0	0	0	\$0	0.0%	\$0
Residential Class SUBURBAN SEASONAL	0	0	0	\$0	0.0%	\$0
TOTALS		30,739,470	2,349	\$426,101.74	1.00	\$130,351
		Allocat	ed Total for RSVA	accounts =====	======>	\$130,351

Regulatory Assets will be recovered only in the distribution variable charge (\$/kWh or \$/kW)

Residential URBAN Class

	Variable Charge Recovery	Service Charge Recovery	2003 RSVA Allocation
(A) Allocated RSVA	-		\$52,178
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated RSVA (\$)	\$52,178	\$0	\$52,178
(D) Number of kWh	12,304,678		
(E) Incremental Distribution kWh Rate (\$/kWh)	\$0.0042		_

General Service URBAN < 50 kW Class

	Variable Charge Recovery	Service Charge Recovery	2003 RSVA Allocation
(A) Allocated RSVA			\$28,220
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated RSVA (\$)	\$28,220	\$0	\$28,220
(D) Number of kWh	6,654,929		
(E) Incremental Distribution kWh Rate (\$/kWh)	\$0.0042		

General Service URBAN > 50 kW Class (Non-Time of Use)				
	Variable Charge Recovery	Service Charge Recovery	2003 RSVA Allocation	
(A) Allocated RSVA			\$48,364	
(B) Fixed-Variable Split (%)	100%	0%	100%	
(C) Re-Allocated RSVA (\$)	\$48,364	\$0	\$48,364	
(D) Number of kW	28,991			
(E) Incremental Distribution kW Rate (\$/kW)	\$1.6682			

General Service > 50 kW Class (Time of Use)

	Variable Charge Recovery	Service Charge Recovery	2003 RSVA Allocation
(A) Allocated RSVA			\$0
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated RSVA (\$)	\$0	\$0	\$0
(D) Number of kW	0		
(E) Incremental Distribution kW Rate (\$/kW)	\$0.0000		

Intermediate Class

	Variable Charge Recovery	Service Charge Recovery	2003 RSVA Allocation
(A) Allocated RSVA			\$0
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated RSVA (\$)	\$0	\$0	\$0
(D) Number of kW	0		
(E) Incremental Distribution kW Rate (\$/kW)	\$0.0000		

Large User Class

	Variable Charge Recovery	Service Charge Recovery	2003 RSVA Allocation
(A) Allocated RSVA			\$0
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated RSVA (\$)	\$0	\$0	\$0
(D) Number of kW	0		
(E) Incremental Distribution kW Rate (\$/kW)	\$0.0000		

Sentinel Lighting Class			
	Variable Charge Recovery	Service Charge Recovery	2003 RSVA Allocation
(A) Allocated RSVA			\$36
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated RSVA (\$)	\$36	\$0	\$36
(D) Number of kW	23		
(E) Incremental Distribution kW Rate (\$/kW)	\$1.5747		

Street Lighting Class

	Variable Charge Recovery	Service Charge Recovery	2003 RSVA Allocation
(A) Allocated RSVA			\$1,552
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated RSVA (\$)	\$1,552	\$0	\$1,552
(D) Number of kW	998		
(E) Incremental Distribution kW Rate (\$/kW)	\$1.5556		

Name of Utility:Clinton Power Corporation2005.V1.0License Number:ED-2002-0496RP-2005-0013Name of Contact:Steve Gibbings-Utilities ManagerEB-2005-0018

E- Mail Address: utilcenhur@cabletv.on.ca

Phone Number: 519-482-3997 Extension: 227

Date:

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 URBAN	_	12,304,678	1,367	\$245,752	57.7%	\$0
General Service URBAN < 50 KW Class	-	6,654,929	232	\$86,259	20.2%	\$0
General Service URBAN > 50 KW Non-Time of Use	28,991	11,405,214	14	\$92,752	21.8%	\$0
General Service > 50 KW Time of Use	0	0	0	\$0	0.0%	\$0
Intermediate Use	0	0	0	\$0	0.0%	\$0
Large Class User	0	0	0	\$0	0.0%	\$0
Sentinel Lights	23	8,541	21	\$188	0.0%	\$0
Street Lighting	998	366,108	715	\$1,151	0.3%	\$0
Residential Class SUBURBAN	0	0	0	\$0	0.0%	\$0
General Service SUBURBAN < 50 KW Class	0	0	0	\$0	0.0%	\$0
General Service SUBURBAN > 50 KW Non-Time of Use	0	0	0	\$0	0.0%	\$0
Residential Class SUBURBAN SEASONAL	0	0	0	\$0	0.0%	\$0
TOTALS		30,739,470	2,349	\$426,102	1.00	\$0
		Allocated	Total for Non-RS\	/A accounts =====	======>	\$0

Regulatory Assets will be recovered only in the distribution variable charge (\$/kWh or \$/kW).

Residential URBAN Class

	Variable Charge Recovery	Service Charge Recovery	2003 RSVA Allocation
(A) Allocated RSVA			\$0
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated RSVA (\$)	\$0	\$0	\$0
(D) Number of kWh	12,304,678		
(E) Incremental Distribution kWh Rate (\$/kWh)	\$0.0000		

General Service URBAN < 50 kW Class

	Variable Charge Recovery	Service Charge Recovery	2003 RSVA Allocation
(A) Allocated RSVA			\$0
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated RSVA (\$)	\$0	\$0	\$0
(D) Number of kWh	6,654,929		
(E) Incremental Distribution kWh Rate (\$/kWh)	\$0.0000		

General Service URBAN > 50 kW Class (Non-Time of Use)			
	Variable Charge Recovery	Service Charge Recovery	2003 RSVA Allocation
(A) Allocated RSVA			\$0
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated RSVA (\$)	\$0	\$0	\$0
(D) Number of kW	28,991		
(E) Incremental Distribution kW Rate (\$/kW)	\$0.0000		

General Service > 50 kW Class (Time of Use)

	Variable Charge Recovery	Service Charge Recovery	2003 RSVA Allocation
(A) Allocated RSVA			\$0
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated RSVA (\$)	\$0	\$0	\$0
(D) Number of kW	0		
(E) Incremental Distribution kW Rate (\$/kW)	\$0.0000		

Intermediate Class

	Variable Charge Recovery	Service Charge Recovery	2003 RSVA Allocation
(A) Allocated RSVA			\$0
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated RSVA (\$)	\$0	\$0	\$0
(D) Number of kW	0		
(E) Incremental Distribution kW Rate (\$/kW)	\$0.0000		

Large User Class

	Variable Charge Recovery	Service Charge Recovery	2003 RSVA Allocation
(A) Allocated RSVA			\$0
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated RSVA (\$)	\$0	\$0	\$0
(D) Number of kW	0		
(E) Incremental Distribution kW Rate (\$/kW)	\$0.0000		

Sentinel Lighting Class	Variable Charge Recovery	Service Charge Recovery	2003 RSVA Allocation
(A) Allocated RSVA	1		\$0
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated RSVA (\$)	\$0	\$0	\$0
(D) Number of kW	23		
(E) Incremental Distribution kW Rate (\$/kW)	\$0.0000		

Street Lighting Class

	Variable Charge Recovery	Service Charge Recovery	2003 RSVA Allocation
(A) Allocated RSVA			\$0
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated RSVA (\$)	\$0	\$0	\$0
(D) Number of kW	998		
(E) Incremental Distribution kW Rate (\$/kW)	\$0.0000		

Residential SUBURBAN Class

	Variable Charge Recovery	Service Charge Recovery	2003 RSVA Allocation
(A) Allocated RSVA			\$0
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated RSVA (\$)	\$0	\$0	\$0
(D) Number of kWh	0		
(E) Incremental Distribution kWh Rate (\$/kWh)	\$0.0000		

General Service SUBURBAN < 50 kW Class

	Variable Charge Recovery	Service Charge Recovery	2003 RSVA Allocation
(A) Allocated RSVA			\$0
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated RSVA (\$)	\$0	\$0	\$0
(D) Number of kWh	0		
(E) Incremental Distribution kWh Rate (\$/kWh)	\$0.0000		

General Service SUBURBAN > 50 kW Class (Non-Time of Use)

Variable	Service	
Charge	Charge	2003 RSVA
Recovery	Recovery	Allocation

(A) Allocated RSVA			\$0
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated RSVA (\$)	\$0	\$0	\$0
(D) Number of kW	0		
(E) Incremental Distribution kW Rate (\$/kW)	\$0.0000		

Residential SUBURBAN SEASONALCIass

	Variable Charge Recovery	Service Charge Recovery	2003 RSVA Allocation
(A) Allocated RSVA			\$0
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated RSVA (\$)	\$0	\$0	\$0
(D) Number of kWh	0		
(E) Incremental Distribution kWh Rate (\$/kWh)	\$0.0000		

SHEET 9 - Rate Schedule for 2005 Base Rates + PILs + Interim 2005 Regulatory Assets

Name of Utility: Clinton Power Corporation 2005.V1.0
License Number: ED-2002-0496 RP-2005-0013
Name of Contact: Steve Gibbings-Ut EB-2005-0018

E- Mail Address: utilcenhur@cabletv.on.ca

Phone Number: 519-482-3997 Extension: 227

Date:

RESIDENTIAL URBAN

DISTRIBUTION KWH RATE \$0.0133

MONTHLY SERVICE CHARGE (Per Customer) \$8.45

RESIDENTIAL (TIME OF USE)

DISTRIBUTION KWH RATE

MONTHLY SERVICE CHARGE (Per Customer)

GENERAL SERVICE URBAN < 50 KW

DISTRIBUTION KWH RATE \$0.0131

MONTHLY SERVICE CHARGE (Per Customer) \$16.47

GENERAL SERVICE URBAN > 50 KW (NON TIME OF USE)

DISTRIBUTION KW RATE \$4.8365

MONTHLY SERVICE CHARGE (Per Customer) \$29.10

GENERAL SERVICE > 50 KW (TIME OF USE)

DISTRIBUTION KW RATE

MONTHLY SERVICE CHARGE (Per Customer)

INTERMEDIATE USE

DISTRIBUTION KW RATE

MONTHLY SERVICE CHARGE (Per Customer)

SHEET 9 - Rate Schedule for 2005 Base Rates + PILs + Interim 2005 Regulatory Assets

LARGE USE

DISTRIBUTION KW RATE

MONTHLY SERVICE CHARGE (Per Customer)

SENTINEL LIGHTS (NON TIME OF USE)

DISTRIBUTION KW RATE \$1.9963

MONTHLY SERVICE CHARGE (Per Connection) \$0.22

OR

SENTINEL LIGHTS (TIME OF USE)

DISTRIBUTION KW RATE

MONTHLY SERVICE CHARGE (Per Connection)

STREET LIGHTING (NON TIME OF USE)

DISTRIBUTION KW RATE

MONTHLY SERVICE CHARGE (Per Connection)

OR

STREET LIGHTING (TIME OF USE)

DISTRIBUTION KW RATE \$1.7143

MONTHLY SERVICE CHARGE (Per Connection) \$0.11

SHEET 10 - Phase 2 Final Rate Riders

Name of Utility:Clinton Power Corporation2005.V1.0License Number:ED-2002-0496RP-2005-0013Name of Contact:Steve Gibbings-Utilities ManagerEB-2005-0018

E- Mail Address: utilcenhur@cabletv.on.ca

Phone Number: 519-482-3997 Extension: 227

Date:

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 URBAN	
General Service URBAN < 50 KW Class	
General Service URBAN > 50 KW Non-Time of Use	
General Service > 50 KW Time of Use	
Intermediate Use	
Large Class User	
Sentinel Lights	
Street Lighting	

Effective April 1, 2005 until April 30, 2006

LDCs may amend this schedule to reflect the rate classes that apply in their specific service territory

Monthly Service Charge (per month) \$8.45 Distribution Volumetric Rate (per kWh) \$0.0133

RESIDENTIAL (Time of Use)

Monthly Service Charge (per month)
Distribution Volumetric Rate (per kWh)

GENERAL SERVICE URBAN < 50 KW

Monthly Service Charge (per month) \$16.47 Distribution Volumetric Rate (per kWh) \$0.0131

GENERAL SERVICE URBAN > 50 KW (Non Time of Use)

Monthly Service Charge (per month) \$29.10
Distribution Volumetric Rate (per kW) \$4.8365

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) \$0.22 Distribution Volumetric Rate (per kW) \$1.9963

Effective April 1, 2005 until April 30, 2006

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) \$0.11 Distribution Volumetric Rate (per kW) \$1.7143

RESIDENTIAL SUBURBAN

Effective April 1, 2005 until April 30, 2006

RE:	SIDI	ENT	IAL	URB	AN

Monthly Service Charge (per month) \$8.45 Distribution Volumetric Rate (per kWh) \$0.0133

RESIDENTIAL (Time of Use)

Monthly Service Charge (per month)
Distribution Volumetric Rate (per kWh)

GENERAL SERVICE URBAN < 50 KW

Monthly Service Charge (per month) \$16.47 Distribution Volumetric Rate (per kWh) \$0.0131

GENERAL SERVICE URBAN > 50 KW (Non Time of Use)

Monthly Service Charge (per month) \$29.10 Distribution Volumetric Rate (per kW) \$4.8365

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) \$0.22 Distribution Volumetric Rate (per kW) \$1.9963

Effective April 1, 2005 until April 30, 2006

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) \$0.11 Distribution Volumetric Rate (per kW) \$1.7143

RESIDENTIAL SUBURBAN

SHEET 12 - Current Rates as of April 1, 2004

Name of Utility:Clinton Power Corporation2005.V1.0License Number:ED-2002-0496RP-2005-0013Name of Contact:Steve Gibbings-Utilities ManagerEB-2005-0018

E- Mail Address: utilcenhur@cabletv.on.ca

Phone Number: 519-482-3997 Extension: 227

Date:

In order to calculate bill impacts on Sheet 13, enter your current rates as approved in your 2004 Rate Order.

You may adjust the rate classes if your LDC has non-standard classes.

RESIDENTIAL URBAN

Distribution kWh Rate	\$0.0090		
Monthly Service Charge (Per Customer)	\$9.50		

RESIDENTIAL (TIME OF USE)

Distribution kWh Rate	
Monthly Service Charge (Per Customer)	

GENERAL SERVICE URBAN < 50 KW

Distribution kWh Rate	\$0.0093
Monthly Service Charge (Per Customer)	\$19.31

GENERAL SERVICE URBAN > 50 KW (NON TIME OF USE)

Distribution KW Rate	\$3.9491		
Monthly Service Charge (Per Customer)	\$31.87		

GENERAL SERVICE > 50 KW (TIME OF USE)

Distribution KW Rate	
Monthly Service Charge (Per Customer)	

INTERMEDIATE USE

Distribution KW Rate	
Monthly Service Charge (Per Customer)	

SHEET 12 - Current Rates as of April 1, 2004

		\sim	Ε		\mathbf{a}	_
Δ	ĸ		_		•	_
 _		u	_	_	•	_

Distribution KW Rate

Monthly Service Charge (Per Customer)

SENTINEL LIGHTS (NON TIME OF USE)

Distribution KW Rate	\$0.8133
Monthly Service Charge (Per Customer)	\$0.24

OR

SENTINEL LIGHTS (TIME OF USE)

Distribution KW Rate

Monthly Service Charge (Per Customer)

STREET LIGHTING (NON TIME OF USE)

Distribution KW Rate

Monthly Service Charge (Per Customer)

OR

STREET LIGHTING (TIME OF USE)

Distribution KW Rate	\$0.8240
Monthly Service Charge (Per Customer)	\$0.12

Name of Utility: Clinton Power Corporation License Number: ED-2002-0496 2005.V1.0 RP-2005-0013 EB-2005-0018

Name of Contact: Steve Gibbings-Utilities Manager E- Mail Address: utilcenhur@cabletv.on.ca

Phone Number: 519-482-3997 Extension: 227

Date:

Monthly Consumption

RESIDENTIAL URBAN CLASS

For the purpose of the Debt Reduction Char In addition, consumption	ge of \$0.007 for a t	otal of \$0.023	39/kWh. Th				rvice Rate o	of \$0	0.0062 and			
	Cl	JRRENT	2004 B	ILL		F	UTURE	20	005 BILL			
ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh		CHARGE (\$)		PACT (\$)	IMPACT (%)
	Monthly Service Charge	N/A	N/A	\$ 9.50	Monthly Service Charge	N/A	N/A	\$	8.45			
	Distribution (kWh)	100	\$ 0.0090	\$ 0.90	Distribution (kWh)	100	\$ 0.0133	\$	1.33			
			Sub-Total	\$ 10.40		1	Sub Total	\$	9.78	\$	(0.61)	-5.90%
	Other Charges (kWh)	100	\$ 0.0239	\$ 2.39	(kVVh)	100	\$ 0.0239	\$	2.39			
	Cost of Power (kWh)	100	\$ 0.0470	\$ 4.70	Cost of Power (kWh)	100	\$ 0.0470	\$	4.70			
	Current 2005 Bill			\$ 17.49	Adjusted 2006 BIL			\$	16.87	\$	(0.61)	-3.51%
	Our rent 2000 Bin			Ų 11.43	Adjusted 2000 Biz			ΙΨ.	10.07	Ψ	(0.01)	0.0170
ENTER DESIRED CONSUMPTION LEVEL (kWh) 250		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh		CHARGE (\$)		PACT (\$)	IMPACT (%)
	Monthly Service Charge	N/A	N/A	\$ 9.50	Monthly Service Charge	N/A	N/A	\$	8.45			
	Distribution (kWh)	250	\$0.0090	\$ 2.24	Distribution (kWh)	250	\$ 0.0133	\$	3.33			
			Sub-Total	\$ 11.74			Sub Total	\$	11.78	\$	0.04	0.33%
	Other Charges (kWh)	250	\$ 0.0239	\$ 5.98	(kvvh)	250	\$ 0.0239	\$	5.98			
	Cost of Power (kWh)	250	\$ 0.0470	\$ 11.75	Cost of Power (kWh)	250	\$ 0.0470	\$	11.75			
	Current 2005 Bill			\$ 29.47	Adjusted 2006 BIL	L		\$	29.51	\$	0.04	0.13%
ENTER DESIRED CONSUMPTION LEVEL (kWh) 500		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh		CHARGE (\$)		PACT (\$)	IMPACT (%)
	Monthly Service Charge	N/A	N/A	\$ 9.50	Monthly Service Charge	N/A	N/A	\$	8.45			
	Distribution (kWh)	500	·		Distribution (KWII)	500	\$ 0.0133		6.66			
	Other Charges		Sub-Total	\$ 13.98		1	Sub Total	\$	15.11	\$	1.13	8.05%
	Other Charges (kWh) Cost of Power	500	\$ 0.0239	\$ 11.95	Other Charges (kWh) Cost of Power	500	\$ 0.0239	\$	11.95			
	(kWh)	500	\$ 0.0470	\$ 23.50	(kWh)	500	\$ 0.0470	\$	23.50			
	Current 2005 Bill			\$ 49.43	Adjusted 2006 BIL	L		\$	50.56	\$	1.13	2.28%

CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
	Monthly Service Charge	N/A	N/A	\$ 9.50	Monthly Service Charge	N/A	N/A	\$ 8.45		
	Distribution (kWh)	750	\$0.0090	\$ 6.73	Distribution (kWh)	750	0.0133	9.99		
	Other Charges		Sub-Total	\$ 16.23	Other Charges		Sub Total	\$ 18.44	\$ 2.21	13.64%
	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 2005 Bill			\$ 69.40	Adjusted 2006 BILI	_		\$ 71.62	\$ 2.21	3.19%
-										
CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
	Monthly Service Charge	N/A	N/A	\$ 9.50	Monthly Service Charge	N/A	N/A	\$ 8.45		
	Distribution (kWh)	1000	\$0.0090	\$ 8.97	Distribution (kWh)	1000	0.0133	\$ 13.32		
			Sub-Total	\$ 18.47	011 01		Sub Total	\$ 21.77	\$ 3.30	17.87%
	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		
			I		, ,					
	Current 2005 Bill			\$ 91.37	Adjusted 2006 BILI	-		\$ 94.67	\$ 3.30	3.61%
ENTER DESIRED CONSUMPTION LEVEL (kWh) 1,500		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
1,000	Monthly Service Charge	N/A	N/A	\$ 9.50	Monthly Service Charge	N/A	N/A	\$ 8.45		
	Distribution (kWh)	1500	\$0.0090	\$ 13.45	Distribution (kWh)	1500	0.0133	19.98		
	Other Charge		Sub-Total	\$ 22.95	Othor Charge		Sub Total	\$ 28.43	\$ 5.48	23.85%
	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 2005 Bill			\$ 135.30	Adjusted 2006 BILI	_		\$ 140.78	\$ 5.48	4.05%
ENTER DESIRED CONSUMPTION LEVEL (kWh) 2,000		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
_,500	Monthly Service Charge	N/A	N/A	\$ 9.50	Monthly Service Charge	N/A	N/A	\$ 8.45		1
	Distribution (kWh)	2000	\$0.0090	\$ 17.94	Distribution (kWh)	2000	0.0133	26.64		
	, ,,,		Sub-Total	\$ 27.44	` '	2030	Sub Total	\$ 35.09	\$ 7.65	27.88%
	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 2005 Bill			\$ 179.24	Adjusted 2006 BILI	-		\$ 186.89	\$ 7.65	4.279

GENERAL SERVICE URBAN < 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.

	Cl	JRRENT	2004 B	ILL			F	UTURE	20	05 BILL			
CONSUMPTION LEVEL (kWh) 1,000		kWh	RATE \$/kWh	_	IARGE (\$)		kWh	RATE \$/kWh		CHARGE (\$)	IMPA((\$)	ст	IMPACT (%)
	Monthly Service Charge	N/A	N/A	\$	19.31	Monthly Service Charge	N/A	N/A	\$	16.47			
	Distribution (kWh)	1000	•	·	9.31	Distribution (kWh)		\$ 0.0131	\$	13.15			
			Sub-Total	\$	28.62			Sub Total	\$	29.61	\$ 0	0.99	3.47%
	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			
			<u> </u>					·					
	Current 2005 Bill			\$	98.52	Adjusted 2006 BILI	_		\$	99.51	\$ 0	0.99	1.01%

ENTER DESIRED CONSUMPTION LEVEL (kWh) 2,000		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
•	Monthly Service Charge	N/A	N/A	\$ 19.31	Monthly Service Charge	N/A	N/A	\$ 16.47		
	Distribution (kWh)	2000	•••	•	Distribution (kWh)	2000				
			Sub-Total	\$ 37.93			Sub Total	\$ 42.76	\$ 4.83	12.73%
	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 2005 Bill			\$ 187.73	Adjusted 2006 BIL	L		\$ 192.56	\$ 4.83	2.57%

CONSUMPTION LEVEL (kWh) 5,000		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARG (\$)	E	IMPACT (\$)	IMPACT (%)
	Monthly Service Charge	N/A	N/A	\$ 19.31	Monthly Service Charge	N/A	N/A	\$	16.47		
	Distribution (kWh)	5000		•	Distribution (KWII)	5000			65.74		
			Sub-Total	\$ 65.87			Sub Total	\$	82.21	\$ 16.34	24.81%
	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 2005 Bill			\$ 449.37	Adjusted 2006 BIL	.L		\$	465.71	\$ 16.34	3.64%

CONSUMPTION LEVEL (kWh) 10,000		kWh	RATE \$/kWh	CHAF			kWh	RATE \$/kWh		CHARGE (\$)	IM	PACT (\$)	IMPACT (%)
	Monthly Service Charge	N/A	N/A	\$	19.31	Monthly Service Charge	N/A	N/A	\$	16.47		-	
	Distribution (kWh)	10000	,	\$	93.12	Distribution (kWh)	10000	\$0.0131		131.49			
			Sub-Total	\$	112.43			Sub Total	\$	147.95	\$	35.52	31.60%
	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 2005 Bill			\$	005 40	Adjusted 2006 BILI			\$	920.95	\$	35.52	4.01%
	Current 2003 Bill			Þ	885.43	Adjusted 2006 BILL	5		Þ	920.95	Ф	33.32	4.01%
ENTER DESIRED CONSUMPTION LEVEL (kWh) 15,000		kWh	RATE \$/kWh	CHAF	RGE		kWh	RATE \$/kWh	7	CHARGE (\$)		35.52 PACT (\$)	IMPACT (%)
CONSUMPTION LEVEL (kWh)	Monthly Service Charge	kWh N/A		CHAF (\$)	RGE	Monthly Service Charge				CHARGE		PACT	IMPACT
CONSUMPTION LEVEL (kWh)	Monthly Service		\$/kWh N/A	CHAF (\$)	RGE)	Monthly Service	kWh	\$/kWh	\$	CHARGE (\$)		PACT	IMPACT
CONSUMPTION LEVEL (kWh)	Monthly Service Charge	N/A 15000	\$/kWh N/A	CHAF (\$)	RGE) 19.31	Monthly Service Charge	kWh N/A 15000	\$/kWh	\$	CHARGE (\$)		PACT	IMPACT
CONSUMPTION LEVEL (kWh)	Monthly Service Charge Distribution (kWh)	N/A 15000	\$/kWh N/A \$0.0093 Sub-Total	CHAF (\$) \$	RGE) 19.31	Monthly Service Charge Distribution (kWh)	kWh N/A 15000	\$/kWh N/A \$0.0131 Sub Total	\$	CHARGE (\$) 16.47	IM	IPACT (\$)	IMPACT (%)
CONSUMPTION LEVEL (kWh)	Monthly Service Charge Distribution (kWh)	N/A 15000	\$/kWh N/A \$0.0093 Sub-Total \$0.0229	CHAF (\$) \$ \$ \$	19.31 139.68	Monthly Service Charge Distribution (kWh)	kWh N/A 15000	\$/kWh N/A \$0.0131 Sub Total	\$	CHARGE (\$) 16.47 197.23 213.70	IM	IPACT (\$)	IMPACT (%)

Adjusted 2006 BILL

GENERAL SERVICE URBAN > 50 KW to 3000 KW

Current 2005 Bill

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 line losses.

	Cl	JRRENT	2004 B	ILL			F	UTURE	20	005 BILL			
ENTER DESIRED CONSUMPTION LEVEL kW		kW/ kWh	RATE \$/kW or \$/kWh		CHARGE (\$)		kW/ kWh	RATE \$/kW or \$/kWh		CHARGE (\$)	IN	IPACT (\$)	IMPACT (%)
60	Monthly Service Charge	N/A	N/A	\$	31.87	Monthly Service Charge	N/A	N/A	\$	29.10			
kWh	Distribution (kW)	60	\$3.9491	\$	236.95	Distribution (kW)	60	\$4.8365	\$	290.19			
15,000			Sub-Total	\$	268.82			Sub Total	\$	319.29	\$	50.48	18.78%
	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 2005 Bill			\$	742.67	Adjusted 2006 BIL	L		\$	793.14	\$	50.48	6.80%

ENTER DESIRED CONSUMPTION LEVEL kW		kW/ kWh	RATE \$/kW or \$/kWh		CHARGE (\$)		kW/ kWh	RATE \$/kW or \$/kWh		CHARGE (\$)	IMPACT (\$)	IMPACT (%)
100	Monthly Service Charge	N/A	N/A	\$	31.87	Monthly Service Charge	N/A	N/A	\$	29.10		
kWh	Distribution (kW)	100		\$	394.91	Distribution (kW)	100	\$4.8365		483.65		
40,000			Sub-Total	\$	426.78			Sub Total	\$	512.75	\$ 85.97	20.14%
	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		ļ
	Current 2005 Bill		_	\$	3,545.78	Adjusted 2006 BIL			\$	3,631.75	\$ 85.97	2.42%
	Current 2003 Bill			Ψ	3,343.10	Aujusteu 2000 Die			Ψ	0,001.10	\$ 00.01	Z.72/0
ENTER DESIRED CONSUMPTION LEVEL kW		kW/ kWh	RATE \$/kW or \$/kWh		CHARGE (\$)		kW/ kWh	RATE \$/kW or \$/kWh		CHARGE (\$)	IMPACT (\$)	IMPACT (%)
500	Monthly Service Charge	N/A		1	31.87	Monthly Service Charge	N/A	N/A	\$	29.10		
kWh	Distribution (kW)	500		\$	1,974.55	Distribution (kW)	500	\$4.8365	\$	2,418.24		
100,000			Sub-Total	\$	2,006.42			Sub Total	\$	2,447.34	\$ 440.93	21.98%
	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 2005 Bill			\$	10,781.42	Adjusted 2006 BIL			\$	11,222.34	\$ 440.93	4.09%
	Out. 5.11. 2000			~	,	riajacion zooc			_	,===.	Ψ	
ENTER DESIRED CONSUMPTION LEVEL kW		kW/ kWh	RATE \$/kW or \$/kWh		CHARGE (\$)		kW/ kWh	RATE \$/kW or \$/kWh		CHARGE (\$)	IMPACT (\$)	IMPACT (%)
1,000	Monthly Service Charge	N/A	N/A	\$	31.87	Monthly Service Charge	N/A	N/A	\$	29.10		
kWh	Distribution (kW)	1,000			3,949.09	Distribution (kW)	1000	4.8365	\$	4,836.48		
400,000			Sub-Total	\$	3,980.96			Sub Total	\$	4,865.58	\$ 884.62	22.22%
	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	400,000	0.0550	\$	22,000.00	Cost of Power	400,000	0.0550	\$	22,000.00		

ENTER DESIRED CONSUMPTION LEVEL kW		kW/ kWh	RATE \$/kW or \$/kWh	C	CHARGE (\$)		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
3,000	Monthly Service Charge	N/A	N/A	\$	31.87	Monthly Service Charge	N/A	N/A	\$ 29.10		
kWh	Distribution (kW)	3,000	\$3.9491	\$	11,847.28	Distribution (kW)	3000	4.8365	\$ 14,509.44		
1,000,000			Sub-Total	\$	11,879.15			Sub Total	\$ 14,538.54	\$ 2,659.39	22.39%
	Other Charges (kW)	3,000	3.9100	\$	11,730.00	Other Charges (kW)	3,000.00	3.9100	\$ 11,730.00		
	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 2005 Bill			\$	91,809.15	Adjusted 2006 BIL			\$ 94,468.54	\$ 2,659.39	2.90%

INTERMEDIATE CLASS (> 3000 KW to 5000 KW)

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.

	Cl	JRRENT	2004 B	ILL			F	UTURE	2005 BI	LL		
ENTER DESIRED CONSUMPTION LEVEL kW		kW/ kWh	RATE \$/kW or \$/kWh		ARGE (\$)		kW/ kWh	RATE \$/kW or \$/kWh	CHARO (\$)	SE.	IMPACT (\$)	IMPACT (%)
3,000	Monthly Service Charge	N/A	N/A	\$	-	Monthly Service Charge	N/A	N/A				
kWh	Distribution (kW)	3,000	\$0.0000	\$	-	Distribution (kW)	3000		#VALU	E!		
800,000			Sub-Total	\$	-			Sub Total	#VALU	E!	#VALUE!	#VALUE!
	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 2005 Bill			\$	67,201.40	Adjusted 2006 BILI	<u> </u>	•	#VALU	E!	#VALUE!	#VALUE!

ENTER DESIRED CONSUMPTION LEVEL kW		kW/ kWh	RATE \$/kW or \$/kWh	 RGE \$)		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
3,000	Monthly Service Charge	N/A	N/A	\$	Monthly Service Charge	N/A	N/A			
kWh	Distribution (kW)	3,000	\$0.0000	\$ -	Distribution (kW)	3000		#VALUE!		
1,000,000			Sub-Total	\$ -			Sub Total	#VALUE!	#VALUE!	#VALUE!
	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 2005 Bill			\$ 80,841.40	Adjusted 2006 BILI	_		#VALUE!	#VALUE!	#VALUE!

ENTER DESIRED CONSUMPTION LEVEL kW		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
4,000	Monthly Service Charge	N/A	N/A	\$	Monthly Service Charge	N/A	N/A			
kWh	Distribution (kW)	4,000	\$0.0000	\$ -	Distribution (kW)	4000		#VALUE!		
1,200,000			Sub-Total	\$ -			Sub Total	#VALUE!	#VALUE!	#VALUE!
	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 2005 Bill	•		\$ 98,695.20	Adjusted 2006 BIL	L		#VALUE!	#VALUE!	#VALUE!

ENTER DESIRED CONSUMPTION LEVEL kW		kW/ kWh	RATE \$/kW or \$/kWh	С	HARGE (\$)		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
4,000	Monthly Service Charge	N/A	N/A	\$	-	Monthly Service Charge	N/A	N/A			
kWh	Distribution (kW)	4,000	\$0.0000	\$	-	Distribution (kW)	4000		#VALUE!		
1,800,000			Sub-Total	\$	-			Sub Total	#VALUE!	#VALUE!	#VALUE!
	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 2005 Bill			\$	139,615.20	Adjusted 2006 BIL	L		#VALUE!	#VALUE!	#VALUE!

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.

	Cl	JRRENT	2004 B	ILL	-	FUTURE 2005 BILL								
ENTER DESIRED CONSUMPTION LEVEL kW		kW/ kWh	RATE \$/kW or \$/kWh		CHARGE (\$)		kW/ kWh	RATE \$/kW or \$/kWh		CHARGE (\$)	IMPACT (\$)	IMP/		
6,000	Monthly Service Charge	N/A	N/A	\$	-	Monthly Service Charge	N/A	N/A				u.		
kWh	Distribution (kW)	6,000	\$0.0000	\$	-	Distribution (kW)	6000		\$	-				
2,800,000			Sub-Total	\$	-			Sub Total	\$	-	\$ -	#DI\	V/0!	
	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 2005 Bill			\$	191,244.21	Adjusted 2006 BILL			\$	191,244.21	\$ -		0.009	

ENTER DESIRED CONSUMPTION LEVEL kW		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
15,000	Monthly Service Charge	N/A	N/A	\$ -	Monthly Service Charge	N/A	N/A			
kWh	Distribution (kW)	15,000	\$0.0000	\$ -	Distribution (kW)	15000		\$ -		
10,000,000			Sub-Total	\$ -		•	Sub Total	\$ -	\$ -	#DIV/0!
	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 2005 Bill			\$ 682,710.54	Adjusted 2006 BIL	L		\$ 682,710.54	\$ -	0.00%

	A	В	С	D
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL	"		
2	REGULATORY INFORMATION (REGINFO)			
3				
4	Clinton Power Corporation			Amount
5	Reporting period - Q4 2001			
7	BACKGROUND			
8	Has the utility reviewed section 149(1) ITA to			
9	confirm that it is not subject to regular corporate	Э	>//>	
10	tax (and therefore subject to PILs)?		Y/N	Y
12	Was the utility recently acquired by Hydro One			
13	and now subject to s.89 & 90 PILs?		Y/N	N
14	Accounting Year End		Date	Dec.31/01
16	Accounting real End		Date	DCC.51701
	MARR NO TAX CALCULATIONS			
	SHEET #7 FINAL RUD MODEL DATA (FROM 1999 FINANCIAL STATEMENTS)			
	USE BOARD-APPROVED AMOUNTS			
21				
	Rate base (wires-only)			1,400,263
23 24	Common Equity Ratio (CER)			50.00%
25	Common Equity (Valio (OEIV)			30.0070
26	1-CER			50.00%
27 28	Target Return On Equity			9.88%
29	raiget itelum on Equity			9.00 /6
30	Debt rate			7.25%
31	Market Adjusted Revenue Requirement			110 022
33	Market Adjusted Revenue Requirement			119,933
34	1999 return from RUD Sheet #7			\$47,999.20
35	Total Income and the control of the			74.000
36 37	Total Incremental revenue Input Board-approved dollar amounts phased-in	(generally pr	orated	71,933
38	on the effective date of the inclusion of MARR			
39	Amount allowed in 2001, Year 1			23,978
40	Amount allowed in 2002, Year 2 Amount allowed in 2003, Year 3			23,978 23,978
42	, dan dan da in 2000, 10di 0			20,010
43	Equity			700,132
44 45	Return at target ROE			69,173
46	INGIGITI AL LAIGEL NOE			09,173
47	Debt			700,132
48	Doomod internet emount in FDIT			F0.700
49 50	Deemed interest amount in EBIT			50,760
51	Phase-in of interest - Year 1			30,463
52	((D34+D39)/D32)*D49			
53 54	Phase-in of interest - Year 2 ((D34+D39+D40)/D32)*D49			40,611
55	Phase-in of interest - Year 3 (D49)			50,760
56	,			

	A	В	С	D	E	F	G	Н	I	J	К	L
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	Initial	Source	Deferral	Deferral	Deferral	Source	M of F	M of F	M of F	Source
2	DEFERRAL/VARIANCE ACCOUNTS		Estimate		Account	Account	Account		Filing	Filing	Filing	
3	TAX CALCULATIONS (TAXCALC)			Foot-	Variance	Variance	Allowance	Foot-	Variance	Variance		Foot-
4	("Wires-only" business - see Tab TAXREC)			note	G-C	Explanation		note	K-G	Explanation	(June)	note
5	(THIS SIN) BUSINESS SEE TUB 17 BILLEY		\$	#	\$	Εχριατιατίστη	\$	#	\$	Explanation	\$	#
6			Ψ	- "	*		Ψ		Ť		Ť	
7	Clinton Power Corporation										Column	
8	Reporting period - Q4 2001										Brought	
9	primig primit Live Live										Forward	
10											From	
11											TAXREC	
12	I) CORPORATE INCOME TAXES											
13												
14	ACCOUNTING INCOME											
15	Regulatory Net Income	1		1A	12,000		12,000	1B	-12,000		0	1C
16												
17	BOOK TO TAX ADJUSTMENTS											
18												
	Additions: To Accounting Income											
	Depreciation & Amortization	2		2A	18,360		18,360		-18,360		0	2C
	Federal Large Corporation Tax	3		3A	0			3B	0		0	3C
	Employee Benefit Plans - Accrued, Not Paid	4		4A	0			4B	0		0	4C
	Change in Tax Reserves	5		5A	0			5B	0		0	5C
24	Regulatory Adjustments	6		6A	0			6B	0_		0	6C
	Other Additions (See Tab entitled "TAXREC")				_							
26	"Material" Item #1	7		7A	0			7B	0		0	7C
27	"Material" Item #2	7		7A	0			7B	0		0	7C
28	Other Additions (not "Material")	7		7A	0			7B	0		0	7C
	Deductions: From Accounting Income			0.4	7.075		7.075	OD	7.075			-00
	Capital Cost Allowance Employee Benefit Plans - Paid Amounts	8		8A 9A	-7,975 0		-7,975	8B 9B	7,975		0	8C 9C
	Items Capitalized for Regulatory Purposes	10		10A	0			10B	0		0	10C
	Regulatory Adjustments	11		11A	0			11B	0		0	11C
	Interest Expense Deemed/ Incurred	12		12A	-5,079		-5,079		5,079		- 0	12C
35	Other Deductions (See Tab entitled "TAXREC")	12		12/	-5,079		-5,073	120	3,073		-	120
36	"Material" Item #1	13		13A	0			13B	0		0	13C
37	"Material" Item #2	13		13A	0			13B	0		0	13C
38	Other Deductions (not "Material")	13		13A	0			13B	0		0	13C
39		1										
40	REGULATORY TAXABLE INCOME		C)	17,306		17,306		-17,306		0	
41	(sum of above)				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		,		,,,,,,			
42												
43	CORPORATE INCOME TAX RATE											
44	Deemed %	14	19.1200%	14A	0.0000%		19.1200%	14B	0.0000%		19.1200%	14C
45												
	REGULATORY INCOME TAX					-				-		
47	Taxable Income x Rate		C)	3,309		3,309		-3,309		0	
48												
49	Miscellaneous Tax Credits	15		15A	0			15B	0			15C
50												
51	Total Regulatory Income Tax		C)	3,309		3,309		-3,309		0	
52												
53												

	A	В	С	D	Е	F	G	Н	1	J	K	L
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	Initial	Source	Deferral	Deferral	Deferral	Source	M of F	M of F	M of F	Source
2	DEFERRAL/VARIANCE ACCOUNTS		Estimate		Account	Account	Account		Filing	Filing	Filing	
3	TAX CALCULATIONS (TAXCALC)			Foot-	Variance	Variance	Allowance	Foot-	Variance	Variance		Foot-
4	("Wires-only" business - see Tab TAXREC)			note	G-C	Explanation		note	K-G	Explanation	(June)	note
5			\$	#	\$		\$	#	\$		\$	#
54												

	A	В	С	D	E	F	G	Н		J	K	L
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	Initial	Source	Deferral	Deferral	Deferral	Source	M of F	M of F	M of F	Source
2	DEFERRAL/VARIANCE ACCOUNTS		Estimate		Account	Account	Account		Filing	Filing	Filing	
3	TAX CALCULATIONS (TAXCALC)			Foot-	Variance	Variance	Allowance	Foot-	Variance	Variance		Foot-
4	("Wires-only" business - see Tab TAXREC)			note	G-C	Explanation		note	K-G	Explanation	(June)	note
5			\$	#	\$		\$	#	\$		\$	#
55												
56	II) CAPITAL TAXES											
57												
58	Ontario											
59	Base	16		16A	1,400,263		1,400,263	16B	-1,400,263			0 16C
60	Less: Exemption	17		17A	-5,000,000		-5,000,000	17B	5,000,000			0 17C
61	Deemed Taxable Capital		0		-3,599,737		-3,599,737		3,599,737			0
62												
63	Rate (.3%)	18	0.3000%	18A	0.0000%		0.3000%	18B	0.0000%		0.30009	6 18C
64												
65	Net Amount (Taxable Capital x Rate)		0		0		0		0			0
66												
67	Federal (LCT)											
	Base	19		19A	1,400,263		1,400,263		-1,400,263			0 19C
69	Less: Exemption	20		20A	-10,000,000		-10,000,000	20B	10,000,000			0 20C
70	Deemed Taxable Capital		0		-8,599,737		-8,599,737		8,599,737			0
71												
72	Rate (.225%)	21	0.2250%	21A	0.0000%		0.2250%	21B	0.0000%		0.22509	6 21C
73												
74	Gross Amount (Taxable Capital x Rate)		0		-19,349		-19,349		19,349			0
75	Less: Federal Surtax	22	0	22A	-194		-194	22B	194			0 22C
76												
77	Net LCT		0		-19,543		0		19,543			0
78												
79												
80	III) INCLUSION IN RATES MARCH 2002											
81											_	
82	IncomeTax (grossed-up)	23	0	23A	4,091		4,091		-4,091			n/a
83	LCT (grossed-up)	24	0	24A	0		0	24B	0_		_	n/a
84	Ontario Capital Tax	25	0	25A	0		0	25B	0			n/a
85		\perp										
86		1 1										
87	Total S. 93 PILs Rate Adjustment		0		4,091		4,091		-4,091			
88												
89												
90												

	A	В	С	D	E	F	G	Н	1	J	K	L
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	Initial	Source	Deferral	Deferral	Deferral	Source	M of F	M of F	M of F	Source
2	DEFERRAL/VARIANCE ACCOUNTS		Estimate		Account	Account	Account		Filing	Filing	Filing	
3	TAX CALCULATIONS (TAXCALC)			Foot-	Variance	Variance	Allowance	Foot-	Variance	Variance		Foot-
4	("Wires-only" business - see Tab TAXREC)			note	G-C	Explanation		note	K-G	Explanation	(June)	note
5	,		\$	#	\$		\$	#	\$		\$	#
91												
92	IV) FUTURE TRUE-UPS (post June 2002)								DR / (CR)			
93	Amount in M of F Filing Variance (Column I) that								` '			
	the Board orders added/subtracted from rates											
95	EBIT	1								No true-up		
96	Depreciation &Amortization	2								No true-up		
97	Federal Large Corporation Tax	3								No true-up		
98	Employee Benefit Plans - Accrued, Not Paid	4							(True-up		
	Change in Tax Reserves	5								True-up		
100	Regulatory Adjustments	6							(True-up		
101	Other additions "Material" Item #1	7							(True-up		
102	Other additions "Material" Item #2	7							(True-up		
103	Other additions (not "Material")	7								No true-up		
104	Capital Cost Allowance	8								No true-up		
105	Employee Benefit Plans - Paid Amounts	9							(True-up		
	Items Capitalized for Regulatory Purposes	10								True-up		
107	Regulatory Adjustments	11								True-up		
108	Interest Adjustment for Tax Purposes (Cell I135)	12							(True-up-See Below		
109		13							(True-up		
110	Other deductions "Material" Item #2	13							(True-up		
111	Other deductions (not "Material")	13								No true-up		
	Miscellaneous Tax Credits	15							(True-up		
113												
114	Deferral Account Entry (Positive Entry=Debit)								(True-up		
115												
116												
117	V) INTEREST PORTION OF TRUE-UP											
118												
119	Variance Caused By Phase-in of Deemed Debt											
120												
121	Total deemed interest (REGINFO CELL D49)								-50,760) 		
122	Interest phased-in - (Deferral Account Cell G34)								5,079	<mark></mark>		
123												
124	Variance due to phase-in of debt stucture								-45,681			
125	according to Rate Handbook											
126												
127	Other Interest Variances (ie Borrowing Levels	\perp										
128	Above Deemed Debt per Rate Handbook)	\perp										
129		\perp										
130	Interest deducted on MoF filing (Cell K34)	\perp								<u> </u>		
131	Total deemed interest (REGINFO CELL D49)	\perp							50,760	<mark>)</mark>		
132		+										
133	Variance caused by excess debt	1							50,760)		
134		+								T A- () !		
	Interest Adjustment for Tax Purposes Cell I108	+							(True-up Amount- Used	above	
136	T	1										
137	Total Interest Variance (Cell I34)	1							5,079	j		
138												

	A	В	С	D	Е	F
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	M of F	Non-wires	Wires-only	Source
2	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	Foot-
4			Return			note
5						#
6						
7	Clinton Power Corporation					
9	Reporting period - Q4 2001					
	Note: Carry forward Wires-only Data to Tab "TAXCALC"					
11	Column K					
12	I) CORPORATE INCOME TAXES					
13	(Input unconsolidated financial statement data					
14	submitted with tax returns as applicable)					
	Revenue	1			0	
	Other Income	2			0	
17 18	Expenses Administration	3			0	
19	Distribution	4			0	
20	Operations and Maintenance	5			0	
21	Depreciation and Amortization	6			0	
22	Municipal Property Taxes	7			0	
	Ontario Capital Tax	8			0	
	Federal LCT	9			0	· ·
25		10				40
	Net Income Before Interest & Income Taxes EBIT	10	0	0	0	1C
27	BOOK TO TAX ADDITIONS:					
	Depreciation & Amortization		0	0	0	2C
	Federal Large Corporation Tax		0	0	0	
	Employee benefit plans-accrued, not paid				0	4C
	Change in tax reserves				0	5C
	Regulatory adjustments				0	6C
	Other additions "Material" Item #1				0	7C
36	Other additions "Material" Item #2		0	0	0	7C
	Other Additions: (From T2 S1)		U	U	U	
	Recapture of CCA				0	7C
	Non-deductible expenses:				0	_
	Club dues and fees				0	
41					0	
42					0	
	Life insurance premiums				0	
44	Company pension plans Advertising				0	
	Interest and penalties on taxes				0	
	Legal and accounting fees				0	
	Debt issue expenses				0	7C
49	Capital items expensed				0	
	All crown charges, royalties, rentals				0	
	Deemed dividend income				0	
	Deemed interest on loans to non-residents				0	
	Deemed interest received Development expenses claimed				0	
	Dividend stop-loss adjustments				0	
	Dividends credited to investment account				0	
	Investment tax credit				0	
	Financing fees deducted in books				0	
59	Foreign accrual property income				0	7C

	A	В	С	D	Е	F
	SECTION 93 PILS TAX GROSS-UP "SIMPIL"	LINE	M of F	Non-wires	Wires-only	Source
1	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
2	· · ·		•			
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	Foot-
4			Return			note
5						#
6						
60	Foreign affiliate property income				0	7C
61						
					0	
	Gain on settlement of debt				0	
	Interest paid on income debentures				0	
	Gain on sale of eligible capital property				0	
	Loss on disposal of assets				0	
	Reserves from financial statements- end of year Holdbacks				0	
	Taxable capital gains				0	
	Political donations- book				0	
	Charitable donations- book				0	
	Capitalized interest				0	
	Deferred and prepaid- beginning of year				0	
	Tax reserves deducted in prior year				0	
					0	
	Loss from subsidiaries				0	
	Limited partnership losses				0	
	Sales tax assessments				0	
79	Share issue expenses				0	7C
80	Write-down of capital property				0	7C
81					0	
82	Other Additions:				0	7C
83					0	
84	Total Other Additions		0	0	0	7C
85						
86	Total Additions		0	0	0	
87	DOOK TO TAY DEDUCTIONS					
	BOOK TO TAX DEDUCTIONS:				0	00
	Capital cost allowance				0	
	Employee benefit plans-paid amounts Items capitalized for regulatory purposes				0	
	Regulatory adjustments				0	
	Interest expense incurred				0	
	Other deductions "Material" Item #1				0	
95	Other deductions "Material" Item #2				0	_
96			0	0	0	
	Other deductions: (From T2 S1)				_	
	Grossed up Part VI.1 tax (preferred shares)				0	13C
	Amortization of eligible capital expenditures				0	_
	Amortization of debt and equity issue cost				0	13C
101	Loss carryback to prior period				0	13C
	Contributions to deferred income plans				0	
	Contributions to pension plans				0	
	Income from subsidiaries				0	
	Income from joint ventures				0	
	Gain on disposal of assets				0	
	Terminal loss				0	
	Cumulative eligible capital deduction				0	
	Allowable business investment loss				0	
	Holdbacks				0	
	Deferred and prepaids- end of year				0	
112	Tax reserves claimed in current year				0	13C

	A	В	С	D	E	F
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	M of F	Non-wires	Wires-only	Source
2	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	Foot-
4			Return			note
5						#
6						
113	Reserves from F/S- beginning of year				0	13C
114	Patronage dividends				0	13C
115	Accrued dividends- current year				0	13C
116	Bad debts				0	13C

	A	В	С	D	E	F
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	M of F	Non-wires	Wires-only	Source
2	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	Foot-
4			Return			note
5						#
6						
117						
118						
	Exempt income under section 81				0	13C
	Contributions to environmental trust				0	
121	Other income from financial statements				0	
122	Charitable donations - tax basis				0	13C
123	Gifts to Canada or a province				0	13C
	Cultural gifts				0	13C
125	Ecological gifts				0	13C
126	Taxable dividends s. 112, 113 or ss. 138(6)				0	13C
127	Non-capital losses-preceding years				0	13C
	Net-capital losses- preceding years				0	13C
129	Limited partnership losses- preceding years				0	13C
130	Other deductions:				0	13C
131					0	
132					0	
133			0	0	0	13C
134						
135			0	0	0	,
136						
137						
138	TAXABLE INCOME		0	0	0	
139						
140						
141						

	А	В	С	D	E	F
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	M of F	Non-wires	Wires-only	Source
2	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	Foot-
4			Return			note
5			rtotam			#
6						
142						
143						
144	ONTARIO CAPITAL TAX					
145						
	PAID-UP CAPITAL					
147						
	Paid-up capital stock				0	
	Retained earnings (if deficit, deduct)				0	
	Capital and other surplus excluding				0	
151	11				0	
	Loans and advances Bank loans				0	
					0	
	Bankers acceptances Bonds and debentures payable				0	
	Mortgages payeable				0	
	Lien notes payable				0	
	Deferred credits				0	
	Contingent, investment, inventory and				0	
160					0	
161	Other reserves not allowed as deductions				0	
162	Share of partnership(s), joint venture(s)				0	
163					0	
164	Sub-total Sub-total		0	0	0	
	Subtract:					
	Amounts deducted for income tax				0	
	purposes in excess of amounts booked				0	·
	Deductible R&D expenditures and ONTTI				0	
	costs deferred for income tax				0	<u> </u>
170					0	
171	Total (Net) Paid-up Capital		0	0	0	
172	ELICIDI E INVESTMENTS					
173	ELIGIBLE INVESTMENTS					
	Bonds, lien notes, interest coupons				0	
	Mortgages due from other corporations				0	
	Shares in other corporations				0	
	Loans and advances to unrelated corporations				0	
	Eligible loans and advances to related				0	
	corporations				0	
	Share of partnership(s) or joint venture(s)				0	1
182	eligible investments				0	1
183						
184	Total Eligible Investments		0	0	0	
185						
186						

	A	В	С	D	E	F
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	M of F	Non-wires	Wires-only	Source
2	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	Foot-
4			Return			note
5			retuiii			#
6						
187						
188	TOTAL ASSETS					
189						
	Total assets per balance sheet				0	
	Mortgages or other liabilities deducted from				0	
192		-			0	
193	Share of partnership(s)/ joint venture(s) total assets				0	
	Subtract: Investment in partnership(s)/joint	+			0	
	venture(s)				0	
197	101110.10(0)				ŭ	
198	Total assets as adjusted		0	0	0	
199	•					
_	Add: (if deducted from assets)					
201	, ,				0	
202		 			0	
203					0	
204	Subtract: Amounts deducted for income tax				0	
206		+			0	
207	· · · · · · · · · · · · · · · · · · ·				0	
208					0	
	Subtract: Appraisal surplus if booked				0	
	Add or subtract: Other adjustments		1	1	2	
211						
212	Total Assets		1	1	2	
213						
214	Investment Allowance					
216	(Total Eligible Investments / Total Assets) x					
217	Net paid-up capital		0	0	0	
218		-				
	Taxable Capital					
220						
	Net paid-up capital		0		0	
	Subtract: Investment Allowance		0	0	0	
223 224	Toyobla Conital	<u> </u>			0	
224			0	0	0	
	Capital Tax Calculation					
227	σαρικαι ταλ Θαισαιατίθη					
	Taxable capital		0	0	0	16C
229						
	Deduction from taxable capital up to \$5,000,000				0	17C
231						
232			0	0	0	
233						455
	Rate 0.3%		0.3000%	0.3000%	0.3000%	18C
235			205	005	005	
	Days in taxation year Divide days by 365		365 1.0000	365 1.0000	365 1.0000	
238			1.0000	1.0000	1.0000	
239			0	0	0	
	Citiania Aubitat Lav	<u> </u>		0	U	

	A	В	С	D	E	F
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	M of F	Non-wires	Wires-only	Source
2	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	Foot-
4			Return			note
5						#
6						
240						

	A	В	С	D	E	F
	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	M of F	Non-wires	Wires-only	Source
1	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
2				Liiiiiiations		
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	Foot-
4			Return			note
5						#
6						
241						
242						
	LARGE CORPORATION TAX					
244	· ·					
	CAPITAL					
246	ADD:					
	Reserves that have not been deducted in				0	
	computing income for the year under Part I				0	
	Capital stock				0	
	Retained earnings				0	
	Contributed surplus				0	
253	Any other surpluses				0	
	Deferred unrealized foreign exchange gains				0	
	All loans and advances to the corporation				0	
	All indebtedness- bonds, debentures, notes,				0	
	mortgages, bankers acceptances, or similar				0	
	obligations				0	
	Any dividends declared but not paid All other indebtedness outstanding for more	-			0	
261	~				0	
262	than 303 days				U	
263	Subtotal		0	0	0	
264						
265	DEDUCT:					
266	Deferred tax debit balance				0	
	Any deficit deducted in computing				0	
	shareholders' equity				0	
	Any patronage dividends 135(1) deducted in				0	
270	1 0				0	
271	amounts above	 			0	
273	Deferred unrealized foreign exchange losses				0	
274	Subtotal		0	0	0	
275						
	Capital for the year		0	0	0	
277						
	INVESTMENT ALLOWANCE					
279						
	Shares in another corporation				0	
	Loan or advance to another corporation				0	
	Bond, debenture, note, mortgage, or				0	
	similar obligation of another corporation				0	
	Long term debt of financial institution				0	
	Dividend receivable from another corporation				0	
	Debts of corporate partnerships that were not exempt from tax under Part I.3				0	
	Interest in a partnership				0	
289						
290			0	0	0	
291						
		1				1

	А	В	С	D	E	F
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	M of F	Non-wires	Wires-only	Source
2	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	Foot-
4			Return			note
5			rtotam			#
6						
292						
293	TAXABLE CAPITAL					
294						
295	Capital for the year		0	0	0	
296						
297	Deduct: Investment allowance		0	0	0	
298						
299			0	0	0	19C
300						
	Deduct: Capital Deduction \$10,000,000				0	20C
302						
303	Taxable Capital		0	0	0	
304						
	Rate .225%		0.22500%	0.22500%	0.22500%	21C
306						
	Days in year		365	365	365	
	Divide days by 365		1.0000	1.0000	1.0000	
309			_			
	Gross Part I.3 Tax LCT		0	0	0	
311			4.400004	4.400004	4.400004	
	Federal Surtax Rate		1.1200%	1.1200%	1.1200%	
313	Fordered Contest. Testable Incomes y Contest Paris					
314	Federal Surtax = Taxable Income x Surtax Rate		0	0	0	
					_ ^	
	Net Part I.3 Tax LCT Payable	-	0	0	0	
	(If surtax is greater than Gross LCT, then zero)					
318						
319						
320						

	A	В	С	D
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"			
2	REGULATORY INFORMATION (REGINFO)			
3				
4	Clinton Power Corporation			Amount
5	Reporting period - Year 2002			
7	BACKGROUND			
8	Has the utility reviewed section 149(1) ITA to			
9	confirm that it is not subject to regular corporate			
10	tax (and therefore subject to PILs)?		Y/N	Υ
	Was the utility recently acquired by Hydro One			
13	and now subject to s.89 & 90 PILs?		Y/N	N
14	Accounting Year End		Date	Dec. 31/02
16	Accounting Year End		Date	Dec. 31/02
	MARR NO TAX CALCULATIONS			
	SHEET #7 FINAL RUD MODEL DATA			
	(FROM 1999 FINANCIAL STATEMENTS) USE BOARD-APPROVED AMOUNTS			
21	COL BOARD-AIT ROVED AMOUNTS			
	Rate base (wires-only)			1,400,263
23 24	Common Equity Ratio (CER)			50.00%
25	Common Equity Ratio (CER)			50.00%
26	1-CER			50.00%
27				
28 29	Target Return On Equity			9.88%
	Debt rate			7.25%
31				
32	Market Adjusted Revenue Requirement			119,933
34	1999 return from RUD Sheet #7			\$47,999.20
35				. ,
	Total Incremental revenue			71,933
37	Input Board-approved dollar amounts phased-in (generally prorated on the effective date of the inclusion of MARR in rates)			
39	Amount allowed in 2001, Year 1			23,978
40	Amount allowed in 2002, Year 2			23,978
41	Amount allowed in 2003, Year 3			23,978
42	Equity			700,132
44	—·4~7			7 00, 102
45	Return at target ROE			69,173
46 47	Debt			700 122
48	Dent			700,132
49	Deemed interest amount in EBIT			50,760
50	Phone in of interest Veer 1			20.400
51 52	Phase-in of interest - Year 1 ((D34+D39)/D32)*D49			30,463
53	Phase-in of interest - Year 2			40,611
54	((D34+D39+D40)/D32)*D49			
55	Phase-in of interest - Year 3 (D49)			50,760
56				

	A	В	С	D	Е	F	G	Н	1	J	K	
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	Initial	Source	Deferral	Deferral	Deferral	Source	M of F	M of F	M of F	Source
2	DEFERRAL/VARIANCE ACCOUNTS		Estimate		Account	Account	Account		Filing	Filing	Filing	
3	TAX CALCULATIONS (TAXCALC)			Foot-	Variance	Variance	Allowance	Foot-	Variance	Variance		Foot-
4	("Wires-only" business - see Tab TAXREC)			note	G-C	Explanation		note	K-G	Explanation	(June)	note
5	(Wiles-Only business - see rab TAXIVEO)		\$	#	\$	Explanation	\$	#	\$	Explanation	\$	#
6			Ť		*		Ť		*		Ť	- "
7	Clinton Power Corporation										Column	
8	Reporting period - Year 2002										Brought	
9											Forward	
10											From	
11											TAXREC	
12	I) CORPORATE INCOME TAXES											
13												
	ACCOUNTING INCOME											
	Regulatory Net Income	1	95,955	1A	-95,955			1B	0		C	1C
16												
17	BOOK TO TAX ADJUSTMENTS											
18												
19	Additions: To Accounting Income											
	Depreciation & Amortization	2	73,439		-73,439			2B	0		C	2C
	Federal Large Corporation Tax	3		3A	0			3B	0		C	3C
22	Employee Benefit Plans - Accrued, Not Paid	4		4A	0			4B	0		C	C 4C
	Change in Tax Reserves	5		5A	0			5B	0		C	5C
	Regulatory Adjustments	6	17,983	6A	-17,983	Rate rider		6B	0		C	6C
25	Other Additions (See Tab entitled "TAXREC")											
26	"Material" Item #1	7		7A	0			7B	0		C	7C
27	"Material" Item #2	7		7A	0			7B	0		0	7C
28	Other Additions (not "Material")	7		7A	0			7B	0		C	7C
29	Deductions: From Accounting Income		00.000	0.4	00.000			0.0	0			
	Capital Cost Allowance Employee Benefit Plans - Paid Amounts	8	-62,383		62,383			8B 9B	0			8C 9C
	Items Capitalized for Regulatory Purposes	9		9A 10A	0			10B	0			10C
32	Regulatory Adjustments	11		11A	0			11B	0		- 0	11C
	Interest Expense Deemed/ Incurred	12	-40,611	12A	40,611			12B	0		- 0	11C
35	Other Deductions (See Tab entitled "TAXREC")	14	-40,011	14/	40,011			120				120
36	"Material" Item #1	13		13A	0			13B	0			13C
37	"Material" Item #2	13		13A	0			13B	0			13C
38	Other Deductions (not "Material")	13		13A	0			13B	0			13C
39	(. 5, 1								
40	REGULATORY TAXABLE INCOME		84,383		-84,383		()	0		C)
41	(sum of above)	T										
42	,											
43	CORPORATE INCOME TAX RATE											
44	Deemed %	14	19.1200%	14A	0.0000%		19.1200%	14B	0.0000%		19.1200%	14C
45												
	REGULATORY INCOME TAX											
	Taxable Income x Rate		16,134		-16,134	·	()	0	·	C)
48												
49	Miscellaneous Tax Credits	15		15A	0			15B	0			15C
50												
51	Total Regulatory Income Tax		16,134		-16,134		()	0		C)
52												
53												

	A	В	С	D	Е	F	G	Н	I	J	K	L
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	Initial	Source	Deferral	Deferral	Deferral	Source	M of F	M of F	M of F	Source
2	DEFERRAL/VARIANCE ACCOUNTS		Estimate		Account	Account	Account		Filing	Filing	Filing	
3	TAX CALCULATIONS (TAXCALC)			Foot-	Variance	Variance	Allowance	Foot-	Variance	Variance		Foot-
4	("Wires-only" business - see Tab TAXREC)			note	G-C	Explanation		note	K-G	Explanation	(June)	note
5			\$	#	\$		\$	#	\$		\$	#
54												

A		В	С	D	Е	F	G	Н	1	J	К	L
SECTION 93 PILs TAX GROS	S-UP "SIMPIL" LI	INE	Initial	Source	Deferral	Deferral	Deferral	Source	M of F	M of F	M of F	Source
2 DEFERRAL/VARIANCE ACCO	DUNTS		Estimate		Account	Account	Account		Filing	Filing	Filing	
3 TAX CALCULATIONS (TAXC				Foot-	Variance	Variance	Allowance	Foot-	Variance	Variance		Foot-
4 ("Wires-only" business - see Ta	ab TAXREC)			note	G-C	Explanation		note	K-G	Explanation	(June)	note
5			\$	#	\$		\$	#	\$		\$	#
55												
56 II) CAPITAL TAXES												
57												
58 Ontario												
59 Base		16	1,400,263		-1,400,263			16B	0		(0 16C
60 Less: Exemption	•	17	-5,000,000	17A	5,000,000			17B	0		(0 17C
61 Deemed Taxable Capital			-3,599,737		3,599,737		()	0		(0
62												
63 Rate (.3%)	•	18	0.3000%	18A	0.0000%		0.3000%	6 18B	0.0000%		0.3000%	6 18C
64												
65 Net Amount (Taxable Capital x	Rate)		0		0		()	0		(0
66												
67 Federal (LCT)												
68 Base		19	1,400,263		-1,400,263			19B	0		(0 19C
69 Less: Exemption	2	20	-10,000,000	20A	10,000,000			20B	0		(0 20C
70 Deemed Taxable Capital			-8,599,737		8,599,737		()	0		(0
71												
72 Rate (.225%)	2	21	0.2250%	21A	0.0000%		0.2250%	6 21B	0.0000%		0.2250%	6 21C
73												
74 Gross Amount (Taxable Capita	al x Rate)		-19,349		19,349		(<mark>)</mark>	0		(0
75 Less: Federal Surtax	2	22	-945	22A	945		(22B	0		(0 22C
76												
77 Net LCT			0		20,294		()	0		(0
78												
79												
80 III) INCLUSION IN RATES MA	RCH 2002											
81												
82 IncomeTax (grossed-up)		23	19,948		-19,948		(23B	0			n/a
83 LCT (grossed-up)		24	0	24A	0		(24B	0			n/a
84 Ontario Capital Tax	2	25	0	25A	0		(25B	0			n/a
85												
86												
87 Total S. 93 PILs Rate Adjustr	nent		19,948		-19,948		()	0			
88												
89												
90												

	A	В	С	D	Е	F	G	Н	1	J	K	
	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	Initial	Source	Deferral	Deferral	Deferral	Source	M of F	M of F	M of F	Source
2	DEFERRAL/VARIANCE ACCOUNTS		Estimate		Account	Account	Account		Filing	Filing	Filing	
3	TAX CALCULATIONS (TAXCALC)			Foot-	Variance	Variance	Allowance	Foot-	Variance	Variance		Foot-
4	("Wires-only" business - see Tab TAXREC)			note	G-C	Explanation		note	K-G	Explanation	(June)	note
5	(Wiles-only business - see rab (AARCEO)		\$	#	\$	Explanation	\$	#	\$	Explanation	\$	#
91			Ψ	n n	Ψ		Ψ	"	Ψ		Ψ	
	IV) FUTURE TRUE-UPS (post June 2002)								DR / (CR)			_
93	Amount in M of F Filing Variance (Column I) that								DICT (CIC)			_
94	the Board orders added/subtracted from rates											
	EBIT	1								No true-up		+
	Depreciation &Amortization	2								No true-up		+
97	Federal Large Corporation Tax	3								No true-up		+
	Employee Benefit Plans - Accrued, Not Paid	4							(True-up		+
	Change in Tax Reserves	5								True-up		+
	Regulatory Adjustments	6								True-up		+
101	Other additions "Material" Item #1	7								True-up		+
	Other additions "Material" Item #2	7								True-up		+
103	Other additions (not "Material")	7							`	No true-up		+
104	Capital Cost Allowance	8								No true-up		+
	Employee Benefit Plans - Paid Amounts	9							(True-up		
106	Items Capitalized for Regulatory Purposes	10								True-up		
107	Regulatory Adjustments	11							(True-up		
108	Interest Adjustment for Tax Purposes (Cell I135)	12								True-up-See Below		
	Other deductions "Material" Item #1	13								True-up		
	Other deductions "Material" Item #2	13								True-up		
	Other deductions (not "Material")	13								No true-up		
	Miscellaneous Tax Credits	15							(True-up		
113												
114	Deferral Account Entry (Positive Entry=Debit)								(True-up		
115												
116												_
	V) INTEREST PORTION OF TRUE-UP											
118												+
	Variance Caused By Phase-in of Deemed Debt											
120												+
121	Total deemed interest (REGINFO CELL D49)								-50,760)		+
122	Interest phased-in - (Deferral Account Cell G34)								()		
123	(20101141710004111 COII OOT)						1					+
124	Variance due to phase-in of debt stucture								-50,760)		
125	according to Rate Handbook											
126												
127	Other Interest Variances (ie Borrowing Levels											
128	Above Deemed Debt per Rate Handbook)											
129												
130	Interest deducted on MoF filing (Cell K34)								()		
131	Interest deducted on MoF filing (Cell K34) Total deemed interest (REGINFO CELL D49)								50,760)		
132	·											
133	Variance caused by excess debt								50,760)		
134												
135	Interest Adjustment for Tax Purposes Cell I108								(True-up Amount- Used	above	
136												
137	Total Interest Variance (Cell 134)								()		
138												
				,								

	A	В	С	D	E	F
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	M of F	Non-wires	Wires-only	Source
2	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	Foot-
4			Return			note
5						#
6						
7	Clinton Power Corporation					
8	Reporting period - Year 2002					
9	N (0 (1) N (1					
10	Note: Carry forward Wires-only Data to Tab "TAXCALC" Column K					
	I) CORPORATE INCOME TAXES					
13	(Input unconsolidated financial statement data					
14	submitted with tax returns as applicable)					
15	Revenue	1			0	
16	Other Income	2			0	
17	Expenses					
18	Administration	3			0	
19	Distribution	4			0	
20	Operations and Maintenance	5			0	
21	Depreciation and Amortization	6			0	-
22	Municipal Property Taxes Ontario Capital Tax	7 8			0	-
24	Federal LCT	9			0	-
25	r ederal LOT	9			U	
	Net Income Before Interest & Income Taxes EBIT	10	0	0	0	1C
27						_
28	BOOK TO TAX ADDITIONS:					
	Depreciation & Amortization		0	0	0	
	Federal Large Corporation Tax		0	0	0	
	Employee benefit plans-accrued, not paid				0	
	Change in tax reserves				0	
	Regulatory adjustments Other additions "Material" Item #1	+			0	6C 7C
	Other additions "Material" Item #2				0	
36	Other additions inflaterial item#2		0	0	0	<u> </u>
37	Other Additions: (From T2 S1)					
	Recapture of CCA				0	7C
	Non-deductible expenses:				0	_
40	Club dues and fees				0	
41	Meals and entertainment				0	
42	Automobile				0	
43	Life insurance premiums				0	
44	Company pension plans				0	
45 46	Advertising Interest and penalties on taxes				0	
47		+			0	_
	Debt issue expenses				0	
	Capital items expensed				0	
	All crown charges, royalties, rentals				0	
	Deemed dividend income				0	7C
52	Deemed interest on loans to non-residents				0	7C
	Deemed interest received				0	
	Development expenses claimed				0	_
	Dividend stop-loss adjustments				0	
	Dividends credited to investment account				0	
	Investment tax credit				0	
	Financing fees deducted in books				0	
59	Foreign accrual property income				0	7C

	A	В	С	D	Е	F
	SECTION 93 PILS TAX GROSS-UP "SIMPIL"	LINE	M of F	Non-wires	Wires-only	Source
1	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
2	· · ·		•			
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	Foot-
4			Return			note
5						#
6						
60	Foreign affiliate property income				0	7C
61						
					0	
	Gain on settlement of debt				0	
	Interest paid on income debentures				0	
	Gain on sale of eligible capital property				0	
	Loss on disposal of assets				0	
	Reserves from financial statements- end of year Holdbacks				0	
	Taxable capital gains				0	
	Political donations- book				0	
	Charitable donations- book				0	
	Capitalized interest				0	
	Deferred and prepaid- beginning of year				0	
	Tax reserves deducted in prior year				0	
					0	
	Loss from subsidiaries				0	
	Limited partnership losses				0	
	Sales tax assessments				0	
79	Share issue expenses				0	7C
80	Write-down of capital property				0	7C
81					0	
82	Other Additions:				0	7C
83					0	
84	Total Other Additions		0	0	0	7C
85						
86	Total Additions		0	0	0	
87	DOOK TO TAY DEDUCTIONS					
	BOOK TO TAX DEDUCTIONS:				0	00
	Capital cost allowance				0	
	Employee benefit plans-paid amounts Items capitalized for regulatory purposes				0	
	Regulatory adjustments				0	
	Interest expense incurred				0	
	Other deductions "Material" Item #1				0	
95	Other deductions "Material" Item #2				0	_
96			0	0	0	
	Other deductions: (From T2 S1)				_	
	Grossed up Part VI.1 tax (preferred shares)				0	13C
	Amortization of eligible capital expenditures				0	_
	Amortization of debt and equity issue cost				0	13C
101	Loss carryback to prior period				0	13C
	Contributions to deferred income plans				0	
	Contributions to pension plans				0	
	Income from subsidiaries				0	
	Income from joint ventures				0	
	Gain on disposal of assets				0	
	Terminal loss				0	
	Cumulative eligible capital deduction				0	
	Allowable business investment loss				0	
	Holdbacks				0	
	Deferred and prepaids- end of year				0	
112	Tax reserves claimed in current year				0	13C

	A	В	С	D	E	F
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	M of F	Non-wires	Wires-only	Source
2	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	Foot-
4			Return			note
5						#
6						
113	Reserves from F/S- beginning of year				0	13C
114	Patronage dividends				0	13C
115	Accrued dividends- current year				0	13C
116	Bad debts				0	13C

	A	В	С	D	E	F
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	M of F	Non-wires	Wires-only	Source
2	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	Foot-
4			Return			note
5						#
6						
117						
118						
	Exempt income under section 81				0	13C
	Contributions to environmental trust				0	
121	Other income from financial statements				0	
122	Charitable donations - tax basis				0	13C
123	Gifts to Canada or a province				0	13C
	Cultural gifts				0	13C
125	Ecological gifts				0	13C
126	Taxable dividends s. 112, 113 or ss. 138(6)				0	13C
127	Non-capital losses-preceding years				0	13C
	Net-capital losses- preceding years				0	13C
129	Limited partnership losses- preceding years				0	13C
130	Other deductions:				0	13C
131					0	
132					0	
133			0	0	0	13C
134						
135			0	0	0	,
136						
137						
138	TAXABLE INCOME		0	0	0	
139						
140						
141						

	А	В	С	D	E	F
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	M of F	Non-wires	Wires-only	Source
2	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	Foot-
4			Return			note
5			rtotam			#
6						
142						
143						
144	ONTARIO CAPITAL TAX					
145						
	PAID-UP CAPITAL					
147						
	Paid-up capital stock				0	
	Retained earnings (if deficit, deduct)				0	
	Capital and other surplus excluding				0	
151	11				0	
	Loans and advances Bank loans				0	
					0	
	Bankers acceptances Bonds and debentures payable				0	
	Mortgages payeable				0	
	Lien notes payable				0	
	Deferred credits				0	
	Contingent, investment, inventory and				0	
160					0	
161	Other reserves not allowed as deductions				0	
162	Share of partnership(s), joint venture(s)				0	
163					0	
164	Sub-total Sub-total		0	0	0	
	Subtract:					
	Amounts deducted for income tax				0	
	purposes in excess of amounts booked				0	·
	Deductible R&D expenditures and ONTTI				0	
	costs deferred for income tax				0	<u> </u>
170					0	
171	Total (Net) Paid-up Capital		0	0	0	
172	ELICIDI E INVESTMENTS					
173	ELIGIBLE INVESTMENTS					
	Bonds, lien notes, interest coupons				0	
	Mortgages due from other corporations				0	
	Shares in other corporations				0	
	Loans and advances to unrelated corporations				0	
	Eligible loans and advances to related				0	
	corporations				0	
	Share of partnership(s) or joint venture(s)				0	1
182	eligible investments				0	1
183						
184	Total Eligible Investments		0	0	0	
185						
186						

SECTION 33 PILS TAX GROSS-UP "SIMPIL." UNE M of F Corporate Eliminations Tax		A	В	С	D	E	F
TAX RETURN RECONCILIATION (TAXREC)	1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	M of F	Non-wires	Wires-only	Source
Tax		TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
187 188 197 188 197 189 199		(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	Foot-
189 TOTAL ASSETS	4			Return			note
187 TOTAL ASSETS							#
188 190 Total assets per balance sheet							
189							
190 Total assets per balance sheet		IOTAL ASSETS					
191 Mortgages or other liabilities deducted from		Total assets per balance sheet				0	
192 assets							
194 assets						0	
195 Subtract: Investment in partnership(s)/joint						0	
196 venture(s)						-	
1987 Total assets as adjusted 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0						-	
108		venture(s)				U	
199		Total assets as adjusted		0	0	0	
Add: (if deducted from assets)	199	Total assets as adjusted					
Similar reserves		Add: (if deducted from assets)					
Other reserves not allowed as deductions O						0	
204 Subtract:						0	
205							
Deductible R&D expenditures and ONTTI							
Deductible R&D expenditures and ONTTI Costs deferred for income tax Costs deferred for i							
208 costs deferred for income tax 0 0 209 Subtract: Appraisal surplus if booked 0 0 201		<u> </u>				-	
Subtract: Appraisal surplus if booked 1						0	
Add or subtract: Other adjustments						0	
Total Assets				1	1	2	
213							
214 Investment Allowance		Total Assets		1	1	2	
215		Investment Allerman					
216 (Total Eligible Investments / Total Assets) x							
217 Net paid-up capital 0 0 0 0							
218				0	0	0	
220							
Net paid-up capital		Taxable Capital					
Subtract: Investment Allowance 0							
223						_	
Taxable Capital Capita		Subtract: Investment Allowance		0	0	1	
225 Capital Tax Calculation		Tavahla Canital		0			
226 Capital Tax Calculation 0 0 0 16C 227 228 Taxable capital 0 0 0 16C 229 230 Deduction from taxable capital up to \$5,000,000 0 0 17C 231 0 0 0 0 0 232 Net Taxable Capital 0 0 0 0 233 0 0 0 0 0 0 234 Rate 0.3% 0.3000% 0.3000% 0.3000% 18C 235 0 0 0 0 0 0 18C 235 0 <td></td> <td>ι αλάδιο Θαριίαι</td> <td></td> <td>0</td> <td></td> <td></td> <td></td>		ι αλάδιο Θαριίαι		0			
227 0 0 0 16C 228 Taxable capital 0 0 0 16C 229 0 0 0 17C 0 17C 230 Deduction from taxable capital up to \$5,000,000 0 0 0 17C 0		Capital Tax Calculation					
229	227						
230 Deduction from taxable capital up to \$5,000,000 0 17C 231 0 0 0 0 232 Net Taxable Capital 0 0 0 0 233 0 0.3000% 0.3000% 0.3000% 18C 234 Rate 0.3% 0.3000% 0.3000% 0.3000% 18C 235 0	228	Taxable capital		0	0	0	16C
231 0		<u> </u>					4-6
232 Net Taxable Capital 0 0 0 233 0 0 0 0 234 Rate 0.3% 0.3000% 0.300	230	Deduction from taxable capital up to \$5,000,000				0	17C
233 0.3000% 0.3000% 0.3000% 0.3000% 18C 235 0.3000% 0.3000% 0.3000% 18C 236 Days in taxation year 365 365 365 237 Divide days by 365 1.0000 1.0000 1.0000 238 0.3000% 0.3000% 0.3000% 0.3000% 18C		Not Toyoble Capital	1				
234 Rate 0.3000% 0.3000% 0.3000% 18C 235 0.3000% 0.3000% 0.3000% 0.3000% 18C 236 Days in taxation year 365 365 365 237 Divide days by 365 1.0000 1.0000 1.0000 238 0.3000% 0.3000% 0.3000% 0.3000% 0.3000% 0.3000%		пестахаріе Сарікаі			0	0	
235 365 365 365 236 Days in taxation year 365 365 365 237 Divide days by 365 1.0000 1.0000 1.0000 238 1.0000 1.0000 1.0000	234	Rate 0.3%		0.3000%	0.3000%	0.3000%	180
236 Days in taxation year 365 365 365 237 Divide days by 365 1.0000 1.0000 1.0000 238 1.0000 1.0000 1.0000	235	1.000		0.0000 /0	0.000070	0.000070	.00
237 Divide days by 365 1.0000 1.0000 1.0000 238 0 </td <td></td> <td>Days in taxation year</td> <td></td> <td>365</td> <td>365</td> <td>365</td> <td></td>		Days in taxation year		365	365	365	
	237						
239 Ontario Capital Tax 0 0 0							
	239	Ontario Capital Tax		0	0	0	

	A	В	С	D	E	F
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	M of F	Non-wires	Wires-only	Source
2	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	Foot-
4			Return			note
5						#
6						
240						

	A	В	С	D	E	F
	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	M of F	Non-wires	Wires-only	Source
1	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
2				Liiiiiiations		
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	Foot-
4			Return			note
5						#
6						
241						
242						
	LARGE CORPORATION TAX					
244						
	CAPITAL					
246	ADD:					
	Reserves that have not been deducted in				0	
	computing income for the year under Part I				0	
	Capital stock				0	
	Retained earnings				0	
252	Contributed surplus				0	
	Any other surpluses				0	
	Deferred unrealized foreign exchange gains				0	
	All loans and advances to the corporation				0	
	All indebtedness- bonds, debentures, notes,				0	
	mortgages, bankers acceptances, or similar				0	
	obligations Any dividends declared but not paid				0	
	All other indebtedness outstanding for more				0	
261	•				0	
262	man ood daye				J	
263	Subtotal		0	0	0	
264						
	DEDUCT:					
	Deferred tax debit balance				0	
	Any deficit deducted in computing				0	
	shareholders' equity	 			0	
270	Any patronage dividends 135(1) deducted in computing income under Part I included in				0	
271	amounts above				0	
	Deferred unrealized foreign exchange losses				0	
273	2010.1104 41.1104.11 <u>2</u> 04 1010.1 <u>9</u> 1 07.0114.1 <u>9</u> 0 100000				ŭ	
274	Subtotal		0	0	0	
275						
	Capital for the year		0	0	0	
277		1				
	INVESTMENT ALLOWANCE					
279	Charas in another corresponding					
	Shares in another corporation Loan or advance to another corporation				0	
	Bond, debenture, note, mortgage, or				0	
	similar obligation of another corporation				0	
	Long term debt of financial institution				0	
	Dividend receivable from another corporation				0	
286	Debts of corporate partnerships that were not				0	
287	exempt from tax under Part I.3				0	
	Interest in a partnership				0	
289						
290	Investment Allowance		0	0	0	
291						

	А	В	С	D	E	F
1	SECTION 93 PILS TAX GROSS-UP "SIMPIL"	LINE	M of F	Non-wires	Wires-only	Source
2	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Eliminations Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	Foot-
4			Return			note
5			rtotam			#
6						
292						
293	TAXABLE CAPITAL					
294						
295	Capital for the year		0	0	0	
296						
297	Deduct: Investment allowance		0	0	0	
298						
299			0	0	0	19C
300						
	Deduct: Capital Deduction \$10,000,000				0	20C
302						
303	Taxable Capital		0	0	0	
304						
	Rate .225%		0.22500%	0.22500%	0.22500%	21C
306						
	Days in year		365	365	365	
	Divide days by 365		1.0000	1.0000	1.0000	
309			_			
	Gross Part I.3 Tax LCT		0	0	0	
311			4.400004	4.400004	4.400004	
	Federal Surtax Rate		1.1200%	1.1200%	1.1200%	
313	Fordered Contest. Testable Incomes y Contest Paris					
314	Federal Surtax = Taxable Income x Surtax Rate		0	0	0	
					_ ^	
	Net Part I.3 Tax LCT Payable	-	0	0	0	
	(If surtax is greater than Gross LCT, then zero)					
318						
319						
320						

SECTION 93 PILs TAX GROSS-UP	PROXY CALCULATION	N FOR 2005	PILS2005.V1.1
REGULATORY INFORMATION (REGINFO)			
Utility Name:	Clinton Power Corporat	ion	
File Number:	RP-2005-0013		
	EB-2005-0018		
Reporting period:	January 1, 2005 - Decem	nber 31, 2005	
Days in reporting period:	365		
Total days in the calendar year:	365		
BACKGROUND			
Are the Capital Tax & Large Corporations Tax Exemptions shared among the corporate group? (Yes or No)	No		
Please identify the percentage used to allocate the exemption.	100.00%		
3. Please explain the basis of the allocation if the percentage is other than 100%.			
4. Accounting Year End	31-Dec		
FROM SHEET #7 FIN	AX CALCULATIONS AL 2001 RUD MODEL DATA ANCIAL STATEMENTS)	A	
Rate base (wires-only)	\$1,400,263.00		
Common Equity Ratio (CER)	50.00%		
1-CER	50.00%		
Target Return On Equity (%)	9.88%		
Debt rate	7.25%		
Market Adjusted Revenue Requirement	\$119,933		Regulatory Income
1999 return from RUD Sheet #7	\$47,999		\$47,999
Total Incremental revenue	\$71,934 Based on Board's Decision	Board-Approved	
	(RP-2000-0069)	Amounts	
Amount allowed in 2001, Year 1	\$23,978	\$23,978	\$23,978
Amount allowed in 2002, Year 2	\$23,978	\$23,978	\$23,978
Amount allowed in 2003, Year 3	\$23,978	\$23,978	\$23,978
Downward Change to Doo Date (c. v. I.D. 50) (c. 4.50)			
Permanent Changes to Base Rate (e.g. LPP 5% to 1.5%) C&DM Capital Portion from "C&DM TAX FORECAST" worksheet	70%	Rate order faxed	\$854
	7 0 70		
Total Regulatory Income			\$120,787
Equity	\$700,132		
Return at target ROE	\$69,173		
Debt	\$700,132		
Deemed interest amount in EBIT	\$50,760		

SECTION 93 PILs TAX GROSS-UP			
PROXY CALCULATION FOR 2005			
TAX CALCULATIONS (TAXCALC)		Proxy	
	ITEM	Calculation	Comments
Utility Name: Clinton Power Corporation	11 EW	Calculation	Comments
Reporting Period: January 1, 2005 - December 31, 2005			
Days in Reporting Period: 365			
Total days in the calendar year: 365		\$	
I) CORPORATE INCOME TAXES			
Regulatory Net Income	1	\$120,787	
BOOK TO TAX ADJUSTMENTS			
Additions:			
Depreciation & Amortization	2	\$73,439	
Employee Benefit Plans - Accrued, Not Paid	3	\$0	
Tax reserves deducted in prior year	4	\$0	
Reserves from financial statements-end of year	4	\$0	
Regulatory Adjustments	5	\$0	
Other Additions	Ŭ	ΨΟ	
"Material" Items	6	\$0	
Other Additions	6	\$0 \$0	
"Material Items		\$0 \$0	
	6		
Other Additions	6	\$0	
Deductions:			
Capital Cost Allowance and CEC	7	\$62,383	
Employee Benefit Plans - Paid Amounts	8	\$0	
Items Capitalized for Regulatory Purposes	9	\$0	
Regulatory Adjustments	10	\$0	
Interest Expense Deemed	11	\$50,760	
Tax reserves claimed in current year	4	\$0	
Reserves from F/S beginning of year	4	\$0	
Contributions to deferred income plans	3	\$0	
Contributions to pension plans	3	\$0	
Interest capitalized for accounting but deducted for tax	11	\$0	
Other Deductions			
"Material" Items	12	\$0	
C&DM 2005 Incremental OM&A expenses per C&DM Plan	12	\$7,193	
Material Items	12	\$0	
Other Deductions	12	\$0	
REGULATORY TAXABLE INCOME		\$73,890	
CORPORATE INCOME TAX RATE			
Deemed %	13	18.62%	
	. •	. 5.5270	
REGULATORY INCOME TAX		\$13,758	
Taxable Income x Rate		ψ10,730	
Taxable income a Nate			
Miscellaneous Tax Credits	14	\$0	
missonarioodo rax oronto	17	φυ	
Total Regulatory Income Tax		\$13,758	

SECTION 93 PILs TAX GROSS-UP PROXY CALCULATION FOR 2005 TAX CALCULATIONS (TAXCALC) Utility Name: Clinton Power Corporation Reporting Period: January 1, 2005 - December 31, 2005 Days in Reporting Period: 365 Total days in the calendar year: 365	ITEM	Proxy Calculation \$	Comments
Percentage used to determine the exemptions for capital tax and large corporations tax II) CAPITAL TAXES		100%	
Ontario Rate Base Less: Exemption Deemed Taxable Capital Rate (.3%)	15 16	\$1,400,263 \$7,500,000 \$0 0.3000%	
Net Amount (Taxable Capital x Rate)		\$0	
Federal (LCT) Base Less: Exemption Deemed Taxable Capital Rate (.175%) Gross Amount (Taxable Capital x Rate) Less: Federal Surtax	18 19 20 21	\$1,400,263 \$50,000,000 \$0 0.1750% \$0 \$0	
Net LCT		\$0	
III) INCLUSION IN RATES Income Tax Rate used for gross- up Income Tax (grossed-up) LCT (grossed-up) Ontario Capital Tax	22 23 24	18.62% \$16,906 \$0 \$0	
Total S. 93 PILs Rate Adjustment (Enter this amount in the 2005 RAM, Sheet #4, cell G14)	25	\$16,906	

SECTION 93 PILs TAX GROSS-UP "SIMPIL"

Corporate Tax Rates for 2005

Income Range	\$0 to \$400,000	\$400,001 to \$1,128,000	> \$1,128,000
Income Tax Rate	18.62%	27.50%	36.12%
Capital Tax Rate	0.300%		
LCT Rate	0.175%		
Surtax	1.12%		
Ontario Capital Tax Exemption	\$7,500,000		
Federal Large Corporations Tax Exemption	\$50,000,000		

Conservation and Demand Management Tax Forecast

Utility Name: Clinton Power Corporation

File Number: RP-2005-0013 EB-2005-0018

	Jan - I 200		Jan - Dec 2006		Jan - Sept 30 th 2007		Total	
	\$	%	\$	\$ %		%	\$	%
Capital	\$16,785	70%						0%
Tax Deductible Expense	\$7,193	30%						0%
Total	\$23,978	100%	\$0	0%	\$0	0%	\$23,978	0%

Notes:

- 1. Capital that will be recognized for tax purposes (i.e. UCC addition), not from a capital budget or commitment perspective.
- 2. Expenses to be recognized in the period shown that will be used as a tax deduction for the same period. The 2005 tax deduc expense amount will be entered automatically into the TAXCALC worksheet, cell C44.
- 3. The amounts shown in the "Total" column should agree with the C&DM plan filed with or approved by the Board. The amount of the third tranche of MARR is the maximum amount unless the utility has applied for a lower amount.

	A	В	С	l D	F
1	PILs TAXES - EB-2010-				Version 2009.1
	REGULATORY INFORMATION (REGINFO)				
	Utility Name: Clinton Power			Colour Code	
	Reporting period: 2001			Input Cell	
5	David to account to a constant	00	1	Formula in Cell	
	Days in reporting period:	92	days		
7	Total days in the calendar year:	365	days		
	BACKGROUND				
	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	Υ	
1/	Was the utility recently acquired by Hydro One				
15	and now subject to s.89 & 90 PILs?		Y/N	N	
10					
	Is the utility a non-profit corporation?		Y/N	N	
	(If it is a non-profit corporation, please contact the Rates Manager at the OEB)				
	Are the Ontario Capital Tax & Large Corporations Tax Exemptions	OCT	Y/N	Y	
_	shared among the corporate group?	LCT	Y/N	Y	
	Please identify the % used to allocate the OCT and LCT exemptions in	OCT		74%	
22	Cells C65 & C74 in the TAXCALC spreadsheet.	LCT		42%	
24	Accounting Year End		Date	12-31-2001	
26	MARR NO TAX CALCULATIONS				Regulatory
	SHEET #7 FINAL RUD MODEL DATA				Income
28	(FROM 1999 FINANCIAL STATEMENTS)				
	USE BOARD-APPROVED AMOUNTS				
30					
31	Rate Base (wires-only)			1,400,263	
33	Common Equity Ratio (CER)			50.00%	
35	1-CER			50.00%	
37	Target Return On Equity			9.88%	
39	Debt rate			7.25%	
41	Market Adjusted Revenue Requirement			119,933	
43	1999 return from RUD Sheet #7			47,999	47,999
77					,000
45	Total Incremental revenue			71,933	
47	Input: Board-approved dollar amounts phased-in Amount allowed in 2001			23,978	23,978
48	Amount allowed in 2001 Amount allowed in 2002			23,978	
49	Amount allowed in 2003 and 2004 (will be zero due to Bill 210			23,978	
50	unless authorized by the Minister and the Board)				0
51	Amount allowed in 2005 - Third tranche of MARR re: CDM			_	0
52	Other Board-approved changes to MARR or incremental revenue	-			0
53					0
54	Total Regulatory Income				71,977
55	Equity			700 400	
56	Equity			700,132	
	Return at target ROE			69,173	
59				00,170	
60	Debt			700,132	
61					
	Deemed interest amount in 100% of MARR			50,760	
63 64	Phase-in of interest - Year 1 (2001)			30,463	
65	((D43+D47)/D41)*D61			30,403	
	Phase-in of interest - Year 2 (2002)			40,612	
67	((D43+D47+D48)/D41)*D61			, , ,	
68	Phase-in of interest - Year 3 (2003) and forward			40,612	
69	((D43+D47+D48)/D41)*D61 (due to Bill 210)				
	Phase-in of interest - 2005			50,760	
71					
72					1

	A	В	С	D	E	F	G	Н
	PILS TAXES - EB-2010- PILS DEFERRAL AND VARIANCE ACCOUNTS	ITEM	Initial Estimate		M of F Filing	M of F Filing	Tax Returns	
3	TAX CALCULATIONS (TAXCALC)		Lamate		Variance	Variance	returns	
5	("Wires-only" business - see Tab TAXREC)				G-C	Explanation	Version 2009.1	
6	Utility Name: Clinton Power						70.0.02000	
8	Reporting period: 2001						Column	
9	Days in reporting period:	92	days				Brought	
10	Total days in the calendar year:	365	days				From TAXREC	
12			\$		\$		\$	
13	I) CORPORATE INCOME TAXES							
15								
16 17	Regulatory Net Income REGINFO E53	1	12,000		54,408		66,408	4
18	BOOK TO TAX ADJUSTMENTS							
	Additions: Depreciation & Amortization	2	18,360		25,646		44,006	
21	Employee Benefit Plans - Accrued, Not Paid	3	0		0		0)
22	Tax reserves - beginning of year Reserves from financial statements - end of year	4			0		0	
24	Regulatory Adjustments - increase in income	5			0		0	
25 26	Other Additions (See Tab entitled "TAXREC") "Material" Items from "TAXREC" worksheet	6			0		0	
27	Other Additions (not "Material") "TAXREC"	6			0		0	
28 29	"Material Items from "TAXREC 2" worksheet Other Additions (not "Material") "TAXREC 2"	6			0		0	
30	Items on which true-up does not apply "TAXREC 3"				0		0	
31	Deductions: Input positive numbers							
33	Capital Cost Allowance and CEC	7 8	7,975		-7,975 0		0	
35	Employee Benefit Plans - Paid Amounts Items Capitalized for Regulatory Purposes	9	0		0		0)
36	Regulatory Adjustments - deduction for tax purposes in Item 5 Interest Expense Deemed/ Incurred	10 11	5,079	H	-5,079	-	0	
38	Tax reserves - end of year	4	5,079		0		0)
	Reserves from financial statements - beginning of year Contributions to deferred income plans	4		H	0	-	0	
41	Contributions to pension plans	3			0		0)
42	Interest capitalized for accounting but deducted for tax Other Deductions (See Tab entitled "TAXREC")	11		H	0		0	otan
44	"Material" Items from "TAXREC" worksheet	12			0		0	
45 46	Other Deductions (not "Material") "TAXREC" Material Items from "TAXREC 2" worksheet	12 12			0		0	
47	Other Deductions (not "Material") "TAXREC 2"	12			0		0)
48 49	Items on which true-up does not apply "TAXREC 3"				0		0	\vdash
50	TAXABLE INCOME/ (LOSS)		17,306		93,108		110,414	
51 52	BLENDED INCOME TAX RATE							
53	Tab Tax Rates - Regulatory from Table 1; Actual from Table 3	13	19.12%		-19.1200%		0.00%	,
54 55	REGULATORY INCOME TAX		3,309		-3,309	Actual	0	-
56	NEODENTON'I MOOME 17W		0,000		0,000	7101001		
57 58	Miscellaneous Tax Credits	14			0	Actual	0	
59							_	
60	Total Regulatory Income Tax		3,309		-3,309	Actual	0	
62								
63 64	II) CAPITAL TAXES							
65	Ontario							
	Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3	15 16	1,400,263 5,000,000		-1,400,263 -5,000,000			-
68	Taxable Capital		0		3,599,737		0	
69 70	Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	17	#DIV/0!		#DIV/0!		0.3000%	
71								
72 73	Ontario Capital Tax		0		0		0	
74 75	Federal Large Corporations Tax	18	1,400,263		4 400 000			
	Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3	19	10,000,000		-1,400,263 -10,000,000			
77	Taxable Capital		0		8,599,737		0	
	Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	20	#DIV/0!	H	#DIV/0!		0.2250%	╆┪
80	Gross Amount of LCT before surtax offset (Taxable Capital x Rate)				0		0	
	Less: Federal Surtax 1.12% x Taxable Income	21			0		0	
83	Net LCT		0	H	0		0	Н
85			U				U	\Box
86 87	III) INCLUSION IN RATES			H				$\vdash \mathbb{I}$
88	Income Tax Rate used for gross- up (exclude surtax)		19.12%					
89 90	Income Tax (proxy tax is grossed-up)	22	4,091			Actual 2001	0	\vdash
91	LCT (proxy tax is grossed-up)	23	0			Actual 2001	0)
92 93	Ontario Capital Tax (no gross-up since it is deductible)	24	0			Actual 2001	0	\vdash
94								
95 96	Total PILs for Rate Adjustment MUST AGREE WITH 2001 RAM DECISION	25	4,091			Actual 2001	0	\vdash
97								П
98 99	IV) FUTURE TRUE-UPS			H				\vdash
100	IV a) Calculation of the True-up Variance				DR/(CR)			
	In Additions: Employee Benefit Plans - Accrued, Not Paid	3		H	0			\vdash
103	Tax reserves deducted in prior year	4			0			П
	Reserves from financial statements-end of year Regulatory Adjustments	4 5			0			\vdash
106	Other additions "Material" Items TAXREC	6			0			
	Other additions "Material" Items TAXREC 2 In Deductions - positive numbers	6		H	0			\vdash
109	Employee Benefit Plans - Paid Amounts	8			0			Ш
	Items Capitalized for Regulatory Purposes Regulatory Adjustments	9		H	0			\vdash
112	Interest Adjustment for tax purposes (See Below - cell E206)	11			0			П
	Tax reserves claimed in current year Reserves from F/S beginning of year	4		H	0			\vdash
115	Contributions to deferred income plans	3			0			П
117	Contributions to pension plans Other deductions "Material" Items TAXREC	3 12			0			\vdash
	Other deductions "Material" Item TAXREC 2	12			0			
120	Total TRUE-UPS before tax effect	26		E	0			H

	A	В	С	D	E	F	G	Н
	PILs TAXES - EB-2010-	ITEM	Initial		M of F	M of F	Tax	Ė
	PILS DEFERRAL AND VARIANCE ACCOUNTS TAX CALCULATIONS (TAXCALC)		Estimate		Filing Variance	Filing Variance	Returns	
4	("Wires-only" business - see Tab TAXREC)				G-C	Explanation		
6	Utility Name: Clinton Power						Version 2009.1	
7	Reporting period: 2001						Column	
9	Days in reporting period:	92	days				Brought	
10	Total days in the calendar year:	365	days				From TAXREC	
12			\$		\$		\$	
13 121								
	Income Tax Rate (excluding surtax) from 2001 Utility's tax return			х	19.12%			
123	Income Tax Effect on True-up adjustments			_	0			
125								
126	Less: Miscellaneous Tax Credits	14			0			
128	Total Income Tax on True-ups				0			
129 130	Income Tax Rate used for gross-up (exclude surtax)				19.12%			
131	TRUE-UP VARIANCE ADJUSTMENT				0			
133	INDE-UF VARIANCE ADJUSTIMENT				U			
	IV b) Calculation of the Deferral Account Variance caused by changes in legislation							
135								
136	REGULATORY TAXABLE INCOME /(LOSSES) (as reported in the initial estimate column)			_	17,306			
137								
138 139	REVISED CORPORATE INCOME TAX RATE			Х	19.12%			
140	REVISED REGULATORY INCOME TAX			=	3,309			
141 142	Less: Revised Miscellaneous Tax Credits			-	0			-
143					Ť			
144	Total Revised Regulatory Income Tax			=	3,309			
	Less: Regulatory Income Tax reported in the Initial Estimate Column (Cell				2.000			
147	C60)				3,309			
148	Regulatory Income Tax Variance			=	0			
149 150	Ontario Capital Tax							
	Base			=	1,400,263 5,000,000			
	Less: Exemption from tab Tax Rates, Table 2, cell C39 Revised deemed taxable capital			=	-3,599,737			
154	Pote Tob Toy Potes cell CE4			,	0.3000%			
156	Rate - Tab Tax Rates cell C54			Х	0.3000%			
157	Revised Ontario Capital Tax Less: Ontario Capital Tax reported in the initial estimate column (Cell C72)			=	0			
158				-	0			
159 160	Regulatory Ontario Capital Tax Variance			=	0			
161	Federal LCT							
	Base Less: Exemption from tab Tax Rates, Table 2, cell C40			-	1,400,263 10,000,000			
164	Revised Federal LCT			=	-8,599,737			
165 166	Rate (as a result of legislative changes) tab 'Tax Rates' cell C51				0.2250%			
167					0			
168 169	Gross Amount Less: Federal surtax			-	0			
170 171	Revised Net LCT			=	0			
172	Less: Federal LCT reported in the initial estimate column (Cell C84)			-	0			
173 174	Regulatory Federal LCT Variance			=	0			
175	Actual Income Tax Rate used for gross-up (exclude surtax)				19.12%			
176 177	Income Tax (grossed-up)	 		+	0			
178	LCT (grossed-up)			+	0			
179 180	Ontario Capital Tax			+	0			
181	DEFERRAL ACCOUNT VARIANCE ADJUSTMENT			=	0			
182 183	TRUE-UP VARIANCE (from cell l132)			+	0			
184								
	Total Deferral Account Entry (Positive Entry = Debit) (Deferral Account Variance + True-up Variance)			=	0			<u> </u>
187 188	. ,							
189				H				\vdash
190	V) INTEREST PORTION OF TRUE-UP Variance Caused By Phase-in of Deemed Debt							
192		L				<u> </u>		L
193	Total deemed interest (REGINFO)				50,760			
195	Interest phased-in (Cell C37)				5,079			
196 197	Variance due to phase-in of debt component of MARR in rates according to the Board's decision	-			45,681	-		H
198	-							
199 200	Other Interest Variances (i.e. Borrowing Levels Above Deemed Debt per Rate Handbook)			H				
201	Interest deducted on MoF filing (Cell G37+G42)				0			
202	Total deemed interest (REGINFO CELL D62)				50,760			
204	Variance caused by excess debt				0			
205 206	Interest Adjustment for Tax Purposes (carry forward to Cell E112)				0			H
207								
208	Total Interest Variance			Н	45,681			—
210								
211		<u> </u>						Щ.

	A	В	С	D	E	F
1	PILs TAXES - EB-2010-	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		Return	
5					Version 2009.1	
	Section A: Identification:					
8	Utility Name: Clinton Power Reporting period: 2001					
9	Taxation Year's start date:					
	Taxation Year's end date:					
11	Number of days in taxation year:		92	days		
	Please enter the Materiality Level :		0	< - enter materiality	/ level	
14	(0.25% x Rate Base x CER)	Y/N		,		
15	(0.25% x Net Assets)	Y/N				
16	Or other measure (please provide the basis of the amount) Does the utility carry on non-wires related operation?	Y/N Y/N				
18	(Please complete the questionnaire in the Background questionnaire		eet.)			
19						
20	Note: Carry forward Wires-only Data to Tab "TAXCALC" Column K					
22	Section B: Financial statements data:					
23	Input unconsolidated financial statement data submitted with Tax returns.					
24	The actual categories of the income statements should be used.					
25 26	If required please change the descriptions except for amortization, interest	expense	ana provision for ir	icome tax		
27	Please enter the non-wire operation's amount as a positive number, the pro-			ll amounts		
28	in the "non-wires elimination column" as negative values in TAXREC and T.	AXREC.	2.			
29 30	Income:					
31	Energy Sales	+	2,508,620		2,508,620	
32	Distribution Revenue	+			0	
33	Other Income	+	55,456		55,456	
34 35	Miscellaneous income	+			0	
36	Revenue should be entered above this line					
37						
38	Costs and Expenses: Cost of energy purchased	-	2,153,595		2,153,595	
40	Administration	-	135,364		135,364	
41	Customer billing and collecting	-	66,848		66,848	
42	Operations and maintenance Amortization	-	97,855		97,855 44,006	
44	Ontario Capital Tax	-	44,006		44,006	
45	Community Relations	-			0	
46	Regulatroy and Professional				0	
47 48		-			0	
49					U	
_	Net Income Before Interest & Income Taxes EBIT	=	66,408	0	66,408	
51 52	Less: Interest expense for accounting purposes Provision for payments in lieu of income taxes	-			0	
	Net Income (loss)	=	66,408	0		
	(The Net Income (loss) on the MoF column should equal to the net income (loss)				55,155	
54 55	per financial statements on Schedule 1 of the tax return.)					
	Section C: Reconciliation of accounting income to taxable income					
	From T2 Schedule 1					
	BOOK TO TAX ADDITIONS: Provision for income tax	,		0	0	
	Federal large corporation tax	+		0	0	
61	Depreciation & Amortization	+	44,006	0	44,006	
	Employee benefit plans-accrued, not paid	+		0	0	
	Tax reserves - beginning of year Reserves from financial statements- end of year	+		0	0	
	Regulatory adjustments on which true-up may apply (see A66)	+			0	
	Items on which true-up does not apply "TAXREC 3"			0	0	
	Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2	+	0	0	0	
69	Other addition items (not waterial) nom TAAREC 2	+	0	0	0	
70	Subtotal		44,006	0	44,006	
71	Other Additional (Diagon public the nature of the additional					
	Other Additions: (Please explain the nature of the additions) Recapture of CCA	+			0	
	Non-deductible meals and entertainment expense	+			0	
75	Capital items expensed - Software expensed per F/S	+	0		0	
76 77		+			0	
78		+			0	
79		+			0	
80	Total Other Additions	=	0	0	0	
81 82	Total Additions	=	44,006	0	44,006	
83	Total / taditions	L	44,000		44,000	
	Recap Material Additions:					
85			0	0	0	
86 87			0	0		
			V		U	

	A	В	С	D	Е	F
1	PILs TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only	
	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	
88			0	0	0	
89 90			0	0	0	
91			0	0	0	
	Total Other additions >materiality level		0	0	0	
	Other additions (less than materiality level)		0	0	0	
	Total Other Additions		0	0	0	
95						
	BOOK TO TAX DEDUCTIONS:					
	Capital cost allowance	-			0	
	Cumulative eligible capital deduction	-			0	
	Employee benefit plans-paid amounts	-			0	
	Items capitalized for regulatory purposes Regulatory adjustments:	-			0	
102	CCA	-			0	
103	other deductions	-			0	
	Tax reserves - end of year	-	0	0	0	
105	Reserves from financial statements- beginning of year	-	0	0	0	
	Contributions to deferred income plans	-			0	
	Contributions to pension plans	-			0	
	Items on which true-up does not apply "TAXREC 3"		0	0	0	
	Interest capitalized for accounting deducted for tax	-	0		0	
	Material deduction items from TAXREC 2 Other deduction items (not Material) from TAXREC 2	-	0	0	0	
112	Other deduction items (not Material) from TAXREC 2	-	0	U	0	
113	Subtotal	=	0	0	0	
	Other deductions (Please explain the nature of the deductions)	-	0		0	
	Charitable donations - tax basis	-			0	
116	Gain on disposal of assets				0	
117		-			0	
118					0	
119	Total Others Book of the sec	-	0	0	0	
120 121	Total Other Deductions	=	0	0	0	
122	Total Deductions	=	0	0	0	
123	Total Boddollono	_	J	0	J	
	Recap Material Deductions:					
125			0	0	0	
126			0	0	0	
127			0	0	0	
128			0	0	0	
129	Total Other Deductions avaced metariclity level		0	0	0	
	Total Other Deductions exceed materiality level Other Deductions less than materiality level		0	0	0	
	Total Other Deductions		0	0	0	
133	Total Other Deductions		J	· ·	3	
	TAXABLE INCOME	=	110,414	0	110,414	
135	DEDUCT:					
	Non-capital loss applied positive number	-			0	
137	Net capital loss applied positive number	-			0	
138	NET TAXABLE INCOME		110 /11	0	0 110,414	
140	INE I TANADLE INCUIVIE	=	110,414	U	110,414	
	FROM ACTUAL TAX RETURNS					
	Net Federal Income Tax (Must agree with tax return)	+	0		0	
	Net Ontario Income Tax (Must agree with tax return)	+	0		0	
144	Subtotal	=	0	0	0	
	Less: Miscellaneous tax credits (Must agree with tax returns)	-	0		0	
	Total Income Tax	=	0	0	0	
147	EDOM ACTUAL TAX DETUDNO					
	FROM ACTUAL TAX RETURNS Net Federal Income Tax Rate (Must agree with tax return)		0.00%		0.00%	
	Net Ontario Income Tax Rate (Must agree with tax return) Net Ontario Income Tax Rate (Must agree with tax return)	 	0.00%		0.00%	
151	Blended Income Tax Rate		0.00%		0.00%	
152			0.0076		0.0070	
	Section F: Income and Capital Taxes					
154						
	RECAP FROM ABOVE:					
	Total Income Taxes	+	0	0	0	
	Ontario Capital Tax Federal Large Corporations Tax	+			0	
159	Todora: Edigo Odiporations Tax				U	
160	Total income and capital taxes	=	0	0	0	
161						

	A	В	С	D	Е	F
1	PILs TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only	
	Tax and Accounting Reserves		Corporate	Eliminations	Tax	
	For MoF Column of TAXCALC		Tax		Return	
4	(for "wires-only" business - see s. 72 OEB Act)		Return			
5	0				Version 2009.1	
6						
7	Utility Name: Clinton Power					
	Reporting period: 2001					
9						
	TAX RESERVES					
11						
	Beginning of Year:				0	
13	Reserve for doubtful accounts ss. 20(1)(l)				0	
					0	
	Reserve for goods & services ss.20(1)(m) Reserve for unpaid amounts ss.20(1)(n)				0	
	Debt and share issue expenses ss.20(1)(e)				0	
	Other - Please describe				0	
	Other - Please describe Other - Please describe				0	
20	Sano. I loudo doddino				0	
21					0	
	Total (carry forward to the TAXREC worksheet)		0	0	0	
23						
	End of Year:					
25					0	
26	Reserve for doubtful accounts ss. 20(1)(I)				0	
	Reserve for goods & services ss.20(1)(m)				0	
28	Reserve for unpaid amounts ss.20(1)(n)				0	
	Debt and share issue expenses ss.20(1)(e)				0	
	Other - Please describe				0	
	Other - Please describe				0	
32					0	
33					0	
	Insert line above this line					
	Total (carry forward to the TAXREC worksheet)		0	0	0	
36						
37	FINANCIAL STATEMENT RESERVES					
39	FINANCIAL STATEMENT RESERVES					
	Beginning of Year:					
41	beginning or rear.				0	
42					0	
	Environmental				0	
	Allowance for doubtful accounts				0	
	Inventory obsolescence				0	
	Property taxes				0	
	Other - Employee Future Benefits		0		0	
	Other - Please describe				0	
49					0	
	Total (carry forward to the TAXREC worksheet)		0	0	0	
51						
52	End of Year:					
53					0	
54					0	
	Environmental				0	
	Allowance for doubtful accounts				0	
	Inventory obsolescence				0	
	Property taxes				0	
	Other - Employee Future Benefits		0		0	
	Other - Please describe				0	
61					0	
	Insert line above this line					
	Total (carry forward to the TAXREC worksheet)		0	0	0	
64						

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	DIL A TAVES ED 2040	LINE	M of F	Non wiron	Wires only	
	PILs TAXES - EB-2010-	LINE		Non-wires	Wires-only	
	TAX RETURN RECONCILIATION (TAXREC 2)		Corporate	Eliminations	Tax	
	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
5	RATEPAYERS ONLY		Return			
6	Shareholder-only Items should be shown on TAXREC 3				Version 2009.1	
7						
	Utility Name: Clinton Power					
9	Reporting period: 2001					
10	Number of days in taxation year:		92			
	Materiality Level:		0			
12						
13						
14						
	Section C: Reconciliation of accounting income to taxable income					
	Add:					
17		+			0	
	Gain on sale of eligible capital property	+			0	
	Loss on disposal of assets	+			0	
	Charitable donations (Only if it benefits ratepayers)	+			0	
	Taxable capital gains	+			0	
22		+			0	
23	Scientific research expenditures deducted	+			0	
24	per financial statements	+			0	
	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	
	Interest paid on income debentures	+			0	
	Recapture of SR&ED expenditures	+			0	
	Share issue expense	+			0	
	Write down of capital property	+			0	
35	Amounts received in respect of qualifying environment trust	+			0	
36	7 anounte 10001100 in 100pook of qualifying official information and	+			0	
37		+			0	
38		+			0	
39		+			0	
40	Other Additions: (please explain in detail the nature of the item)	+			0	
41	ethor riaditione. (produce explain in detail the riaditie of the item)	+			0	
42		+			0	
43		+			0	
44		+			0	
45		+			Ü	
46	Total Additions	=	0	0	0	
47	Total Additions	_	0	0	0	
48	Recap of Material Additions:					
49	modep of Material Adultions.		0	0	0	
50			0	0		
51			0	0		
52			0	0		
53			0	0		
54			0	0		
55			0	0		
56			0	0		
57			0	0		
58						
			0	0		
59			0	0		
60			0	0		
61			0	0		
62			0	0		
63			0	0		
64			0	0		
65			0	0		
66			0	0		
67			0	0		
68			0	0		
69			0	0		
70			0	0		
71			0	0		
72			0	0		
73			0	0		
74			0	0	0	
		_				

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1			M. (F	Ni S		
	PILS TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only	
3	TAX RETURN RECONCILIATION (TAXREC 2) (for "wires-only" business - see s. 72 OEB Act)		Corporate Tax	Eliminations	Tax	
	RATEPAYERS ONLY		Return		Return	
	Shareholder-only Items should be shown on TAXREC 3		Retuin		Version 2009.1	
7	Shareholder-only items should be shown on TAXILLO 3				Version 2003.1	
	Utility Name: Clinton Power					
9	Reporting period: 2001					
10	Number of days in taxation year:		92			
	Materiality Level:		0			
12						
13						
75			0	0	0	
76			0	0	0	
	Total Material additions		0	0	0	
	Other additions less than materiality level		0	0	0	
80	Total Additions		0	U	U	
	Deduct:					
	Gain on disposal of assets per f/s	-	0		0	
	Dividends not taxable under section 83	-	- U		0	
	Terminal loss from Schedule 8	-			0	
	Depreciation in inventory, end of prior year	-			0	
	Scientific research expenses claimed in year from Form T661	-			0	
87	Bad debts	-			0	
	Book income of joint venture or partnership	-			0	
	Equity in income from subsidiary or affiliates	-			0	
	Contributions to a qualifying environment trust	-			0	
	Other income from financial statements	-			0	
92 93		-			0	
94		-			0	
	Other deductions: (Please explain in detail the nature of the item)				0	
96	outer deductions. (Flease explain in detail the flatare of the term)	-			0	
97		-			0	
98		-			0	
99	Total Deductions	=	0	0	0	
100						
	Recap of Material Deductions:					
102			0	0	0	
103			0	0	0	
104 105			0	0	0	
106			0	0	0	
107			0	0	0	
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	
	Total Deductions exceed materiality level Other deductions less than materiality level		0	0	0	
	Total Deductions		0	0	0	
122			U	U	U	
		1				

	A	В	С	D	E	F
1	n n	ь	· ·	D	L	'
	PILs TAXES - EB-2010-					
	TAX RETURN RECONCILIATION (TAXREC 3)	LINE	M of F	Non-wires	Mines enly	
	Shareholder-only Items should be shown on TAXREC 3	LINE	-		Wires-only	
	ITEMS ON WHICH TRUE-UP DOES NOT APPLY		Corporate	Eliminations	Tax	
6	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
7	0)	Return			
8	Utility Name: Clinton Power				Version 2009.1	
9						
10						
11	Reporting period: 2001					
12	Number of days in taxation year:		92			
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	
	Loss from joint ventures or partnerships	+			0	
25	Deemed dividend income	+			0	
26	Loss in equity of subsidiaries and affiliates	+			0	
	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	+			0	
33	Non-deductible club dues	+			0	
34	Non-deductible automobile costs	+			0	
35	Donations - amount per books	+				
	Interest and penalties on unpaid taxes	+				
37	Management bonuses unpaid after 180 days of year end	+				
	Ontario Capital Tax per books	+				
39		+			0	
40	Changes in Regulatory Asset balances	+			0	
	Imputed interest expense on Regulatory Assets	+			0	
42		+			0	
43	Other Additions: (please explain in detail the nature of the item)	+			0	
44	Capital contributions - s.12(1)(x)	+			0	
45		+			0	
46		+				
47	Total Additions on which true-up does not apply	=	0	0	0	
48						
49	Deduct:					
50						
	CCA adjustments	-			0	
	CEC adjustments	-			0	
	Depreciation and amortization adjustments	-			0	
	Gain on disposal of assets per financial statements	-			0	
	Financing fee amorization - considered to be interest expense for PILs	-			0	
	Imputed interest income on Regulatory Assets	-			0	
	Donations - amount deductible for tax purposes	-			0	
	Income from joint ventures or partnerships	-			0	
59		-			0	
	Ontario Capital Tax per tax return	-	0		0	
61	and a suppose two per successions	-	Ů		0	
	Changes in Regulatory Asset balances	-			0	
63		-			0	
64					0	
65		-			0	
66		-			0	
67					0	
	Other deductions: (Please explain in detail the nature of the item)	-			0	
	Capital contributions s.13(7.4) Election	1			0	
	Prospectus & underwriting fees		0		0	
	Income not earned on movement of Regulatory A/Cs	-	U		0	
	Deferred cost deductible (market ready)	-	0		0	
	Total Deductions on which true-up does not apply	-	0	0	0	
74	Total Deductions on which true-up does not apply		U	U	U	
75						
13		1	<u> </u>		<u>I</u>	

_	1	В	С	D	E	F
	PILs TAXES - EB-2010-					
	Corporate Tax Rates Exemptions, Deductions, o	r Throat	alde		V	ersion 2009
	Utility Name: Clinton Powe		olas			
	Reporting period: 2001	!				
	Troporting portions 2001					
]					Table 1
	Rates Used in 2002 RAM P	Ls Appli		001 Q4		
	Income Range		0		50,000	
0 1	RAM 2002	V	to		to	>175,000
	Income Tax Rate	Year	50,000		175,000	
	Proxy Tax Year	2002				
	Federal (Includes surtax)	2002	13.12%		28.12%	28.12%
	and Ontario blended		6.00%		6.00%	12.50%
6			19.12%		34.12%	40.62%
7			2 2222/			
	Capital Tax Rate		0.300%			
	LCT rate Surtax		0.225% 1.12%			
	Ontario Capital Tax	MAX	1.1270			
21	Exemption **	\$5MM	3,696,252			
	Federal Large	MAX				
	Corporations Tax	\$10MM	4,156,169			
22	Exemption **	•				
	**Exemption amounts	must ag	ree with t	he Boa	rd-approv	ved 2001
3	RAM PILs filing					
4	1					
5						Table 2
6	Expected Income Tax Rate	s for 200	and Capita	I Tax Ex	emptions f	or 2001
	Income Range		0		50,000	
28 29	Expected Rates	.,	to		to	>175,000
-	Income Tax Rate	Year	50,000		175,000	
	Current year	2001				
	Federal (Includes surtax)	2001	13.12%		28.12%	28.12%
	Ontario	2001	6.00%		6.00%	12.50%
34	Blended rate	2001	19.12%		34.12%	40.62%
35						
	Capital Tax Rate	2001	0.300%			
	LCT rate Surtax	2001	0.225%			
00	Ontario Capital Tax	2001 MAX	1.12%			
39	Exemption *** 2001	\$5MM	5,000,000			
	Federal Large					
	Corporations Tax	MAX	10,000,000			
	Exemption *** 2001	\$10MM				
1	***Allocation of exemp	tions m	ust compl	y with	the Board	l's
_	instructions regarding	regulat	ed activition	es.		
2						Table 3
3	Input Information from Utili	ity's Actu		Returns		
3 4	Income Range		0		50,000	. 47E 000
3 4 5			to 50,000		to 175,000	>175,000
3 4 5		V~~~			175,000	
3 4 5 6 7		Year	30,000	ļ ļ		
3 4 5 7 8	Income Tax Rate		30,000			
3 4 5 6 7 8		Year 2001	13.12%		22.12%	28.12%
13 14 15 16 17 18 19	Income Tax Rate Current year				22.12% 9.75%	28.12% 12.50%
3 4 5 6 7 8 9 0 1	Income Tax Rate Current year Federal (Includes surtax) Ontario Blended rate		13.12%			
3 4 5 6 7 8 9 0 1 2 3	Income Tax Rate Current year Federal (Includes surtax) Ontario Blended rate		13.12% 6.00% 19.12%		9.75%	12.50%
3 4 5 6 7 8 9 0 1 2 3 4	Income Tax Rate Current year Federal (Includes surtax) Ontario Blended rate Capital Tax Rate		13.12% 6.00% 19.12% 0.300%		9.75%	12.50%
3 4 5 6 7 8 9 6 13 6 3 4	Income Tax Rate Current year Federal (Includes surtax) Ontario Blended rate Capital Tax Rate LCT rate		13.12% 6.00% 19.12% 0.300% 0.225%		9.75%	12.50%
13 14 15 16 17 18 19 10 11 13 13 14 15 15	Income Tax Rate Current year Federal (Includes surtax) Ontario Blended rate Capital Tax Rate LCT rate Surtax	2001	13.12% 6.00% 19.12% 0.300%		9.75%	12.50%
3 4 5 6 7 8 9 0 1 2 3 4 5 6	Income Tax Rate Current year Federal (Includes surtax) Ontario Blended rate Capital Tax Rate LCT rate Surtax Ontario Capital Tax	2001 MAX	13.12% 6.00% 19.12% 0.300% 0.225%		9.75%	12.50%
3 4 5 6 7 8 9 0 1 2 3 4 5 6	Income Tax Rate Current year Federal (Includes surtax) Ontario Blended rate Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption *	2001 MAX \$5MM	13.12% 6.00% 19.12% 0.300% 0.225% 1.12%		9.75%	12.50%
13 14 15 16 17 18 19 19 15 16 17 18 19 15 16 17 16 17 16 17 16 16 16 16 16 16 16 16 16 16 16 16 16	Income Tax Rate Current year Federal (Includes surtax) Ontario Blended rate Capital Tax Rate LCT rate Surtax Ontario Capital Tax	MAX \$5MM	13.12% 6.00% 19.12% 0.300% 0.225% 1.12%		9.75%	12.50%
3 4 5 6 7 8 9 0 1 2 3 4 5 6 7	Income Tax Rate Current year Federal (Includes surtax) Ontario Blended rate Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption * Federal Large Corporations Tax Exemption *	2001 MAX \$5MM MAX \$10MM	13.12% 6.00% 19.12% 0.300% 0.225% 1.12% 3,696,252 4,156,169		9.75% 31.87%	12.50% 40.62%
	Income Tax Rate Current year Federal (Includes surtax) Ontario Blended rate Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption * Federal Large Corporations Tax Exemption * * Include copies of the	MAX \$5MM MAX \$10MM	13.12% 6.00% 19.12% 0.300% 0.225% 1.12% 3,696,252 4,156,169		9.75% 31.87% ion calcu	12.50% 40.62%
	Current year Federal (Includes surtax) Ontario Blended rate Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption * Federal Large Corporations Tax Exemption *	MAX \$5MM MAX \$10MM	13.12% 6.00% 19.12% 0.300% 0.225% 1.12% 3,696,252 4,156,169		9.75% 31.87% ion calcu	12.50% 40.62%

	A	В	С	D	Е	F	G	Н	I	J	K	L	M	N	0
1	PILs TAXES - EB-2010-														_
2	Analysis of PILs Tax Account	1562:													
3	Utility Name: Clinton Power														Version 2009.1
4	Reporting period: 2001				Sign Convention	on: 4	for increase;	· for	decrease						0
5															
6															
7															
8	Year start:		01/08/2001		01/01/2002		01/01/2003		01/01/2004		01/01/2005		01/01/2006		
9	Year end:		31/12/2001		31/12/2002		31/12/2003		31/12/2004		31/12/2005		30/04/2006		Total
10			l												
11	Opening balance:	=	0		0		0		0		0		0		0
	Board-approved PILs tax	+/-													
12	proxy from Decisions (1)						0		0		0		0		0
	PILs proxy from April 1, 2005														
13	- input 9/12 of amount														0
	True-up Variance	+/-													
14	Adjustment Q4, 2001 (2)														0
	True-up Variance	+/-													
15	Adjustment (3)												0		0
	Deferral Account Variance														
16	Adjustment Q4, 2001 (4)														0
	Deferral Account Variance	+/-													
17	Adjustment (5)	,											0		0
4.0	Adjustments to reported	+/-													
	prior years' variances (6)	. ,													0
19	Carrying charges (7)	+/-													0
	PILs billed to (collected	-													
20	from) customers (8)		0												0
21															
22	Ending balance: # 1562		0		0		0		0		0		0		0
23															

Uncollected PILs

24

28

31

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34 35

36

37

38

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40 41

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71 72 73 **NOTE:** The purpose of this worksheet is to show the movement in Account 1562 which establishes the receivable from or liability to ratepayers. For explanation of Account 1562 please refer to Accounting Procedures Handbook for Electric Distribution Utilities and FAQ April 2003.

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

- (1) (i) From the Board's Decision see Inclusion in Rates, Part III of the TAXCALC spreadsheet for Q4 2001 and 2002. Please insert the Q4, 2001 proxy in column C even though it was approved effective March 1, 2002. If the Board gave more than one decision in the year, calculate a weighted average proxy.
 - (ii) If the Board approved different amounts, input the Board-approved amounts in cells C13 and E13.
 - (iii) Column G In 2003, the initial estimate should include the Q4 2001 PILs tax proxy and the 2002 PILs tax proxy.
 - (iv) Column I The Q4 2001 PILs tax proxy was removed from rates on April 1, 2004 and the 2002 PILs tax proxy remained.
 - (v) Column K The 2002 PILs tax proxy applies to January 1 to March 31, 2005, and the new 2005 PILs tax proxy from April 1 to December 31, 2005.
- (vi) Column M The 2005 PILs tax proxy will used for the period from January 1 to April 30, 2006.
- (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 trued up in 2002, 2003 and for the period January 1- March 31, 2004. Input the variance in the whole year reconcilation.
- 45 (3) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I132, of the TAXCALC spreadsheet.

 46 The true-up will compare to the 2002 proxy for 2002, 2003, 2004 and January 1 to March 31, 2005.
- 48 (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 trued up in 2002, 2003 and for the period January 1- March 31, 2004. Input the deferral variance in the whole year reconciliation.
- 51 (5) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I181, of the TAXCALC spreadsheet.

 The true-up will compare to the 2002 proxy for 2002, 2003, 2004 and January 1 to March 31, 2005.
- 54 (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.
- 56 (7) Carrying charges are calculated on a simple interest basis.
 - (8) (i) PILs collected from customers from March 1, 2002 to March 31, 2004 were based on a fixed charge and a volumetric charge recovery by class. The PILs rate components for Q4, 2001and 2002 were calculated in the 2002 approved RAM on sheet 6 and sheet 8. In April 2004, the PILs recovery was based on the 2002 PILs tax proxy recovered by the volumetric rate by class as calculated on sheet 7 of the 2004 RAM.
 The 2005 PILs tax proxy is being recovered on a volumetric basis by class.
 - (ii) Collections should equal: (a) the actual volumes/ load (kWhs, kWs, Kva) for the period (including net unbilled at period end), multiplied by the PILs volumetric proxy rates by class (from the Q4, 2001and 2002 RAM worksheets) for 2002, 2003 and January 1 to March 31, 2004; plus, (b) customer counts by class in the same period multiplied by the PILs fixed charge rate components.
 - In 2004, use the Board-approved 2002 PILs proxy, recovered on a volumetric basis by class as calculated by the 2004 RAM, sheet 7, for the period April 1 to December 31, 2004, and add this total to the results from the sentence above for January 1 to March 31, 2004.
 - In 2005, use the Board-approved 2005 PILs proxy, recovered on a volumetric basis by class as calculated by the 2005 RAM, sheet 4, for the period April 1 to December 31, 2005. To this total, the 2004 volumetric PILs proxy rate by class should be used
 - to calculate the recovery for the period January 1 to March 31, 2005.

 (9) Any interim PILs recovery from Board Decisions will be recorded in APH Account # 1590. Final reconciliation of PILs proxy taxes
- 75 will have to include amounts from 1562 and from 1590.

	A	В	С	D	Е
1	PILs TAXES - EB-2010-				Version 2009.1
2	REGULATORY INFORMATION (REGINFO)				
	Utility Name: Clinton Power			Colour Code	
	Reporting period: 2002			Input Cell	
5 6	Days in reporting period:	365	days	Formula in Cell	
	Total days in the calendar year:	365	days		
8	Total days in the salendar year				
9	BACKGROUND				
	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	
14	Was the utility recently acquired by Hydro One				
15	and now subject to s.89 & 90 PILs?		Y/N	N	
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	OCT	Y/N	Υ	
20	shared among the corporate group?	LCT	Y/N	Υ	
	Please identify the % used to allocate the OCT and LCT exemptions in	OCT		74%	
22	Cells C65 & C74 in the TAXCALC spreadsheet.	LCT		33%	
24	Accounting Year End		Date	12-31-2002	
26	MARR NO TAX CALCULATIONS				Regulatory
	SHEET #7 FINAL RUD MODEL DATA				Income
	(FROM 1999 FINANCIAL STATEMENTS)				
	USE BOARD-APPROVED AMOUNTS				
30	Rate Base (wires-only)			1 400 262	
OZ.				1,400,263	
0 1	Common Equity Ratio (CER)			50.00%	
35	1-CER			50.00%	
37	Target Return On Equity			9.88%	
39	Debt rate			7.25%	
41	Market Adjusted Revenue Requirement			119,933	
43	1999 return from RUD Sheet #7			4,999	4,999
45	Total Incremental revenue			114,933	
	Input: Board-approved dollar amounts phased-in				
47	Amount allowed in 2001			23,978	23,978
48	Amount allowed in 2002			23,978	23,978
49	Amount allowed in 2003 and 2004 (will be zero due to Bill 210			23,978	0
50 51	unless authorized by the Minister and the Board) Amount allowed in 2005 - Third tranche of MARR re: CDM				0
52	Other Board-approved changes to MARR or incremental revenue				0
53	Cities Board approved onlyinged to him tell of more more managed to			-	0
54	Total Regulatory Income				52,955
55					
	Equity			700,132	
57 58	Return at target ROE			69,173	
59	moturn at talget NOL			09,173	
	Debt			700,132	
61		-			
	Deemed interest amount in 100% of MARR			50,760	
63	Phase-in of interest - Year 1 (2001)			12,264	
65	((D43+D47)/D41)*D61			12,204	
	Phase-in of interest - Year 2 (2002)			22,412	
67	((D43+D47+D48)/D41)*D61			·	
	Phase-in of interest - Year 3 (2003) and forward			22,412	
69	((D43+D47+D48)/D41)*D61 (due to Bill 210)			F0 700	
70 71	Phase-in of interest - 2005			50,760	
72					
, ,			1	I .	I .

	A	В	С	D E	F	G	Н
1	PILs TAXES - EB-2010-	ITEM	Initial	M of F	M of F	Tax	
	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	
_	Utility Name: Clinton Power						
7 8	Reporting period: 2002					Column	
9	Days in reporting period:	365	days			Brought	
10	Total days in the calendar year:	365	days			From	
11	Total adjoin the balonaa jour		aayo			TAXREC	
12			\$	\$		\$	
13							
14	I) CORPORATE INCOME TAXES						
15	D. L. M. J. DEGINES FEE		05.055	05.050		00.507	
16	Regulatory Net Income REGINFO E53	1	95,955	-35,358		60,597	
	BOOK TO TAX ADJUSTMENTS						
19	Additions:						
	Depreciation & Amortization	2	73,439	-4,133		69,306	
	Employee Benefit Plans - Accrued, Not Paid	3	0	0		0	
22	Tax reserves - beginning of year	4		0		0	
23	Reserves from financial statements - end of year	4		0		0	_
	Regulatory Adjustments - increase in income	5	17,983	-17,983		0	
25	Other Additions (See Tab entitled "TAXREC")	+					
26	"Material" Items from "TAXREC" worksheet	6		0		0	-
27 28	Other Additions (not "Material") "TAXREC" "Material Items from "TAXREC 2" worksheet	6		0		0	
29	Other Additions (not "Material") "TAXREC 2"	6		0		0	
30	Items on which true-up does not apply "TAXREC 3"	0		0		0	
31	пень он минен пие-ир исез посарру ТААКЕС 3"	1		0		0	
	Deductions: Input positive numbers						
	Capital Cost Allowance and CEC	7	62,383	-62,383		0	
	Employee Benefit Plans - Paid Amounts	8	0	0		0	
	Items Capitalized for Regulatory Purposes	9	0	0		0	
36	Regulatory Adjustments - deduction for tax purposes in Item 5	10	0	0		0	
	Interest Expense Deemed/ Incurred	11	40,611	-40,611		0	
38	Tax reserves - end of year	4		0		0	
	Reserves from financial statements - beginning of year	4		0		0	
40	Contributions to deferred income plans	3		0		0	
	Contributions to pension plans	3		0		0	
	Interest capitalized for accounting but deducted for tax Other Deductions (See Tab entitled "TAXREC")	11		0		0	ł —
44	"Material" Items from "TAXREC" worksheet	12		0		0	
45	Other Deductions (not "Material") "TAXREC"	12		0		0	
46	Material Items from "TAXREC 2" worksheet	12		4,719		4,719	
47	Other Deductions (not "Material") "TAXREC 2"	12		0		0	
48	Items on which true-up does not apply "TAXREC 3"			0		0	
49	, , , , , , , , , , , , , , , , , , , ,						
50	TAXABLE INCOME/ (LOSS)		84,383	40,801	Before loss C/F	125,184	
51							
	BLENDED INCOME TAX RATE	40	40.400/	40.40000/		0.000/	
	Tab Tax Rates - Regulatory from Table 1; Actual from Table 3	13	19.12%	-19.1200%		0.00%	
54 55	REGULATORY INCOME TAX	-	16,134	-16,134	Actual	0	-
56	TEGGETTOTT INCOME TAX	-	10,134	-10,134	Actual	U	
57		1					
	Miscellaneous Tax Credits	14		0	Actual	0	t
59							
60	Total Regulatory Income Tax		16,134	-16,134	Actual	0	
61							
62		1					
	II) CAPITAL TAXES	1					-
64 65	Ontario						-
66	Ontario Base	15	1,400,263	-1,400,263			
67	Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3	16	5,000,000	-1,400,263			
68	Taxable Capital	10	0	-6,400,263		0	
69				5,100,200			
	Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	17	#DIV/0!	#DIV/0!		0.3000%	
71							
72	Ontario Capital Tax	1	0	0		0	
73	Endovel Lorge Corporations Toy	1					-
74 75	Federal Large Corporations Tax Base	40	1 400 000	4 400 000			├
76	Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3	18 19	1,400,263 10,000,000	-1,400,263 -10,000,000			
77	Taxable Capital	19	10,000,000	-11,400,263		0	
78	, anabio Sapital	1	0	11,700,203			
79	Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	20	#DIV/0!	#DIV/0!		0.2250%	
80	,						L
81	Gross Amount of LCT before surtax offset (Taxable Capital x Rate)			0		0	
82	Less: Federal Surtax 1.12% x Taxable Income	21		0		0	
83							
	Net LCT		0	0		0	<u> </u>
85							l

	Δ	В			-	F		
1	A TAYES ED 2040	В	C	D	E M of F	M of F	G	Н
	PILs TAXES - EB-2010- PILs DEFERRAL AND VARIANCE ACCOUNTS	ITEM	Initial Estimate		Filing	Filing	Tax Returns	
	TAX CALCULATIONS (TAXCALC)		Estimate		Variance	Variance	Returns	
4	("Wires-only" business - see Tab TAXREC)				K-C	Explanation		
5	(Wiles-Oilly Dusilless - See Tab TAXICEC)				K-C	Lxpiariation	Version 2009.1	
6	Utility Name: Clinton Power						Version 2003.1	
	Reporting period: 2002							
8	responding periodical action						Column	
	Days in reporting period:	365	days				Brought	
	Total days in the calendar year:	365	days				From	
11	, , , , , , , , , , , , , , , , , , ,		,				TAXREC	
12			\$		\$		\$	
13								
86	III) INCLUSION IN RATES							
87								
88	Income Tax Rate used for gross- up (exclude surtax)		19.12%					
89								
90	Income Tax (proxy tax is grossed-up)	22	19,948			Actual 2002	0	
91	LCT (proxy tax is grossed-up)	23	0			Actual 2002	0	
92	Ontario Capital Tax (no gross-up since it is deductible)	24	0			Actual 2002	0	
93								
94								
95	Total PILs for Rate Adjustment MUST AGREE WITH 2002	25	19,948			Actual 2002	0	
96	RAM DECISION							
97								
98								
	IV) FUTURE TRUE-UPS							
	IV a) Calculation of the True-up Variance				DR/(CR)			
	In Additions:						1	
	Employee Benefit Plans - Accrued, Not Paid	3			0			
	Tax reserves deducted in prior year	4			0			
	Reserves from financial statements-end of year	4			0			
	Regulatory Adjustments	5			-17,983			
	Other additions "Material" Items TAXREC	6			0			
	Other additions "Material" Items TAXREC 2	6			0			
	In Deductions - positive numbers	_						
	Employee Benefit Plans - Paid Amounts	8			0			
	Items Capitalized for Regulatory Purposes	9			0			
111	Regulatory Adjustments	10			0			
	Interest Adjustment for tax purposes (See Below - cell E206)	11			0			
	Tax reserves claimed in current year	4			0			
	Reserves from F/S beginning of year Contributions to deferred income plans	3			0			
	Contributions to deferred income plans Contributions to pension plans	3			0			
117	Other deductions "Material" Items TAXREC	12			0			
118	Other deductions "Material" Item TAXREC 2	12			4,719			
119	Other deductions imaterial item TAXINEC 2	12			4,713			
	Total TRUE-UPS before tax effect	26		_	-22,702			
121	Total TNOE-OF O before tax effect	20		_	-22,102			
122	Income Tax Rate (excluding surtax) from 2002 Utility's tax return			x	19.12%			
123	moonie tax riale (excluding earlax) nem 2002 early e lax relain				1011270			
124	Income Tax Effect on True-up adjustments			_	-4,341			
125					.,011			
126	Less: Miscellaneous Tax Credits	14			0			
127								
128	Total Income Tax on True-ups			L	-4,341			
129								
	Income Tax Rate used for gross-up (exclude surtax)				19.12%	-		
131								
	TRUE-UP VARIANCE ADJUSTMENT				-5,367			
133								
	IV b) Calculation of the Deferral Account Variance caused by							
	changes in legislation							
135								
1	REGULATORY TAXABLE INCOME /(LOSSES) (as reported in the initial]					
	estimate column)			=	84,383		1	
137	DEVICED CORPORATE INCOME TO VE			L.			1	
138	REVISED CORPORATE INCOME TAX RATE			Х	19.12%		1	
139	DEVICED DECLII ATODV INCOME TAV		 	-	40.404		+ +	
140 141	REVISED REGULATORY INCOME TAX			=	16,134			
141	Less: Revised Miscellaneous Tax Credits			-	0		+	
143	LOGG. NOVIGEU IVIIGUEIIAITEUUS TAN OTEUILS			Ė	0		1	
144	Total Revised Regulatory Income Tax			=	16,134			
145	Total No. 100 Hogalatory Intollio Tax			F	10,104			
. 45	Less: Regulatory Income Tax reported in the Initial Estimate Column (Cell						†	
146	C58)			۱.	16,134			
147	,				10,104		1	
	Regulatory Income Tax Variance			=	1		†	
149	<u> </u>							
				_	•			

Λ.	В		Т.	- 1			
A 1 PILs TAXES - EB-2010-	ITEM	C Initial	D	E M of F	F M of F	G Tax	Н
2 PILS TAXES - EB-2010- 2 PILS DEFERRAL AND VARIANCE ACCOUNTS	HEM	Initial Estimate	1	Filing	Filing	Returns	-
		Estimate		Variance	Variance	Returns	
3 TAX CALCULATIONS (TAXCALC) 4 ("Wires-only" business - see Tab TAXREC)				K-C	Explanation		
5	0			K-C	Explanation	Version 2000 1	
6 Utility Name: Clinton Power	U					Version 2009.1	
			-				
7 Reporting period: 2002						Column	
	365	daye				Brought	
9 Days in reporting period: 10 Total days in the calendar year:	365	days				From	
	303	days	-			TAXREC	
11 12		\$		\$			
		φ	+-	φ		\$	
13			-				
150 Ontario Capital Tax 151 Base			-	1,400,263			
	-			5,000,000			
152 Less: Exemption from tab Tax Rates, Table 2, cell C39			-	-3,599,737			
153 Revised deemed taxable capital	-		+=	-3,399,737			
154 155 Rate - Tab Tax Rates cell C54			х	0.3000%			
156			^	0.300076			
157 Revised Ontario Capital Tax			+_	0			
Less: Ontario Capital Tax reported in the initial estimate column (Cell		 	=	U			
Less: Ontario Capital Tax reported in the initial estimate column (Cell 158 C70)			_	0		1	Ì
159 Regulatory Ontario Capital Tax Variance			+-	0			-
160			+-	- 0			
161 Federal LCT			-				
162 Base			1	1,400,263			
163 Less: Exemption from tab Tax Rates, Table 2, cell C40			+-	10,000,000			
164 Revised Federal LCT			=	-8,599,737			
165			╁	-0,000,101			
166 Rate (as a result of legislative changes) tab 'Tax Rates' cell C51				0.2250%			
167				0.220070			
168 Gross Amount				0			
169 Less: Federal surtax			-	0			
170 Revised Net LCT			+ =	0			
171			+-	U U			
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)				19.12%			
176				1011270			
177 Income Tax (grossed-up)			+	1			
178 LCT (grossed-up)			+	0			
179 Ontario Capital Tax			+	0			
180							
181 DEFERRAL ACCOUNT VARIANCE ADJUSTMENT			=	1			
182							
183 TRUE-UP VARIANCE (from cell I130)			+	-5,367			
184							
185 Total Deferral Account Entry (Positive Entry = Debit)			=	-5,366			
186 (Deferral Account Variance + True-up Variance)							
187			İ				
188							L
189							
190 V) INTEREST PORTION OF TRUE-UP							
191 Variance Caused By Phase-in of Deemed Debt							
192							
193 Total deemed interest (REGINFO)				50,760			L
194 Interest phased-in (Cell C37)				40,611			
195							
196 Variance due to phase-in of debt component of MARR in rates				10,149			L
197 according to the Board's decision							
198							
199 Other Interest Variances (i.e. Borrowing Levels							
200 Above Deemed Debt per Rate Handbook)							
201 Interest deducted on MoF filing (Cell G37+G42)				0			
202 Total deemed interest (REGINFO CELL D62)				50,760			
203							
204 Variance caused by excess debt				0			
205			1				
206 Interest Adjustment for Tax Purposes (carry forward to Cell E112))			0			
207			-				
208 Total Interest Variance				10,149			
209							
210			1				
211							

						,
1	A PILs TAXES - EB-2010-	LINE	C M of F	D Non-wires	E Wires-only	F
	TAX RETURN RECONCILIATION (TAXREC)	LINL	Corporate	Eliminations	Tax	
	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
4	0)	Return			
5	Section A: Identification:				Version 2009.1	
	Utility Name: Clinton Power					
	Reporting period: 2002					
	Taxation Year's start date:					
	Taxation Year's end date:					
11	Number of days in taxation year:		365	days		
	Please enter the Materiality Level :		1,750	< - 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? (Please complete the questionnaire in the Background questionnaire questionnaire questionnaire question	Y/N	N N			
19	(Flease complete the questionnaire in the background questionnaire	WOIKSII	561.)			
	Note: Carry forward Wires-only Data to Tab "TAXCALC" Column K					
21						
	Section B: Financial statements data:					
23 24	Input unconsolidated financial statement data submitted with Tax returns. 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 ir	come tax		
26	Troquired produce change the decomposition enterprise afformation, interest	1	ana providention	loomo tax		
27	Please enter the non-wire operation's amount as a positive number, the pro-			ll amounts		
28	in the "non-wires elimination column" as negative values in TAXREC and T.	AXREC.	2. I			
29 30	Income:	1				
31	Energy Sales	+	2,544,313		2,544,313	
32	Distribution Revenue	+			0	
33	Other Income	+	52,840		52,840	
34	Miscellaneous income	+			0	
_	Revenue should be entered above this line	1 +			U	
37	TOTOTICE STICKED BE CITED OF ADOVE THE HITE					
38	Costs and Expenses:					
39	Cost of energy purchased	-	2,187,004		2,187,004	
40	Administration	-	138,339		138,339	
41 42	Customer billing and collecting Operations and maintenance	-	69,306 125,768		69,306 125,768	
43	Amortization	-	16,139		16,139	
44	Ontario Capital Tax	-	10,100		0	
45	Customer Relations	-			0	
46	Regulatory and Professional	-			0	
47		-			0	
48 49		-			0	
_	Net Income Before Interest & Income Taxes EBIT	=	60,597	0	60,597	
	Less: Interest expense for accounting purposes	-			0	
52	Provision for payments in lieu of income taxes	-			0	
53	Net Income (loss)	=	60,597	0	60,597	
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	por interioral octation of corrodato 1 of the tax rotating					
	Section C: Reconciliation of accounting income to taxable income					
	From T2 Schedule 1	1				
	BOOK TO TAX ADDITIONS: Provision for income tax	+	0	0	0	
	Federal large corporation tax	+	0	0	0	
	Depreciation & Amortization	+	69,306	0	69,306	
62	Employee benefit plans-accrued, not paid	+	0	0	0	
	Tax reserves - beginning of year	+	0		0	
	Reserves from financial statements- end of year Regulatory adjustments on which true-up may apply (see A66)	+		0	0	
	Items on which true-up does not apply "TAXREC 3"	7		0	0	
	Material addition items from TAXREC 2	+	0	0	0	
	Other addition items (not Material) from TAXREC 2	+	0	0	0	
69						
70	Subtotal		69,306	0	69,306	
71	Other Additions: (Please explain the nature of the additions)					
	Recapture of CCA	+			0	
	Non-deductible meals and entertainment expense	+			0	
75	Capital items expensed	+			0	
	ONTARIO SPECIFIED TAX CREDITS	+			0	
77 78		+	0		0	-
78 79		+	0		0	
80	Total Other Additions	=	0	0	0	
81						
82	Total Additions	=	69,306	0	69,306	
83	Describing Additions					
84 85	Recap Material Additions:		0	0	0	
86			0	0	0	
87			0		0	
88			0		0	
89			0		0	<u> </u>
90			0		0	
		1	0	0	0	

	A	В	С	D	E	F
1	PILs TAXES - EB-2010-	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	
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						

	A	В	С	D	Е	F
1	PILs TAXES - EB-2010-	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	
5		0	Return		Version 2009.1	
96	BOOK TO TAX DEDUCTIONS:				Version 2009.1	
97	Capital cost allowance	-			0	
	Cumulative eligible capital deduction	-			0	
	Employee benefit plans-paid amounts	-			0	
	Items capitalized for regulatory purposes	-			0	
	Regulatory adjustments :	-			0	
102 103	CCA sther deductions				0	
	other deductions Tax reserves - end of year		0	0	0	
	Reserves from financial statements- beginning of year	-	O.	0	0	
	Contributions to deferred income plans	-			0	
	Contributions to pension plans	-			0	
108	Items on which true-up does not apply "TAXREC 3"		0	0	0	
109	Interest capitalized for accounting deducted for tax	-	0		0	
	Material deduction items from TAXREC 2	-		0	4,719	
	Other deduction items (not Material) from TAXREC 2	-	0	0	0	
112	Cultistal	-			4710	
113	Subtotal Other deductions (Please explain the nature of the deductions)	=	0	0	4,719	
	Charitable donations - tax basis	-			0	
116	WA MOIO	-	0		0	
117		-	0		0	
118					0	
119		-			0	
120	Total Other Deductions	=	0	0	0	
121 122	Total Dadwatiana		0	0	4.740	
122	Total Deductions	=	0	0	4,719	
	Recap Material Deductions:					
125	Troods Waterial Boddonons.		0	0	0	
126			0	0	0	
127			0	0	0	
128			0	0	0	
129			0	0	0	
	Total Other Deductions exceed materiality level		0	0	0	
	Other Deductions less than materiality level Total Other Deductions	+	0	0	0	
133	Total Other Deductions		O .	O	O	
134	TAXABLE INCOME	=	129,903	0	125,184	
135	DEDUCT:					
136		-			0	
137	Net capital loss applied positive number	-			0	
138	NET TAVADI E INCOME	_	420,002	0	0	
140	NET TAXABLE INCOME	=	129,903	0	125,184	
	FROM ACTUAL TAX RETURNS					
	Net Federal Income Tax (Must agree with tax return)	+	0		0	
143	Net Ontario Income Tax (Must agree with tax return)	+	0		0	
144	Subtotal	=	0	0	0	
	Less: Miscellaneous tax credits (Must agree with tax returns)	-	0		0	
	Total Income Tax	=	0	0	0	
147	FROM ACTUAL TAX RETURNS	+				
	Net Federal Income Tax Rate (Must agree with tax return)	 	0.00%		0.00%	
	Net Ontario Income Tax Rate (Must agree with tax return)	+ +	0.00%		0.00%	
151	Blended Income Tax Rate		0.00%	******	0.00%	
152				-		
	Section F: Income and Capital Taxes					
154						
	RECAP	+				
	Total Income Taxes	+	0	0	0	
	Ontario Capital Tax Federal Large Corporations Tax	+			0	
159	1 odoral Edigo Odipolationo Tax	7			- 0	
160	Total income and capital taxes	=	0	0	0	
161	•					

	A	В	С	D	E	F
1	PILs TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only	
2	Tax and Accounting Reserves		Corporate	Eliminations	Tax	
	For MoF Column of TAXCALC		Tax		Return	
4	(for "wires-only" business - see s. 72 OEB Act)		Return			
5	0				Version 2009.1	
6						
7	Utility Name: Clinton Power					
8	Reporting period: 2002					
9						
	TAX RESERVES					
11						
	Beginning of Year:					
13					0	
	Reserve for doubtful accounts ss. 20(1)(I)				0	
	Reserve for goods & services ss.20(1)(m)				0	
	Reserve for unpaid amounts ss.20(1)(n)				0	
	Debt and share issue expenses ss.20(1)(e)				0	
	Other - Please describe		0		0	
	Other - Please describe				0	
20					0	
21	T. 14 (TAYPEO 1 / "				0	
	Total (carry forward to the TAXREC worksheet)		0	0	0	
23	End of Vocas					
25	End of Year:				0	
	Reserve for doubtful accounts ss. 20(1)(I)				0	
					0	
	Reserve for goods & services ss.20(1)(m) Reserve for unpaid amounts ss.20(1)(n)				0	
	Debt and share issue expenses ss.20(1)(e)				0	
	Other - Please describe		0		0	
31	Other - Please describe Other - Please describe		0		0	
32	Other - Flease describe				0	
33					0	
	Insert line above this line				0	
	Total (carry forward to the TAXREC worksheet)		0	0	0	
36	Total (carry forward to the 1700020 workerlood)		Ü		Ü	
37						
	FINANCIAL STATEMENT RESERVES					
39						
40	Beginning of Year:					
41					0	
42					0	
43	Environmental				0	
	Allowance for doubtful accounts				0	
	Inventory obsolescence				0	
	Property taxes				0	
47	Other - EMPLOYEE FUTURE BENEFITS		5,309,804		5,309,804	
48	Other - Please describe				0	
49					0	
	Total (carry forward to the TAXREC worksheet)		5,309,804	0	5,309,804	
51						
	End of Year:					
53					0	
54	Facilitation				0	
	Environmental				0	
	Other Liabilities (2405) - Allowance for doubtful accounts		0		0	
57 58	Inventory obsolescence Property taxes				0	
	Other - EMPLOYEE FUTURE BENEFITS		5,648,133		5,648,133	
	Other - Please describe		3,040,133		0,048,133	
61	Other - I lease describe				0	
	Insert line above this line				U	
	Total (carry forward to the TAXREC worksheet)		5,648,133	0	5,648,133	
64	Total (saily is ward to the TAXILLO Worksheet)		3,040,133	0	0,040,100	
υ +						

A Ref TAY RESPONDED		Λ	ь			- 1	F
Tax New Person New Person	1	Α Α	ь	C	U	E	- г
3 TAX RETURN RECONCILLATION (TAXREC 2)		PII s TAYES - FR-2010-	LINE	M of F	Non-wires	Wires-only	
Tax Return SATEPAYES DNY SATEPAYES DNY			LIIVE				
Separth Sepa							
Builty Name: Clinton Power	6	Shareholder-only Items should be shown on TAXREC 3				Version 2009.1	
Preporting periods: 2002 11 Marber of days in traxation year: 3,855 11 Marber of days in traxation year: 1,750 1,750 1,750 1 1,750							
10 Materialty Level: 1,750 1,7							
11 Marcality Level:							
13							
15		Materiality Level:		1,750			
16							
15 Section C: Reconciliation of accounting income to taxable income							
16 Add:		Section C: Beconciliation of accounting income to tayable income					
17							
18 Sam on sale of eligible capital property 1		Add.	+			0	
19 Loss on disposal of assets		Gain on sale of eligible capital property	+				
20 Chartable donations (Ohr) if it benefits ratiopayers)							
21 Saxable capital gains			+				
23 Spiralized interest			+			0	
24 Deprés nancial statements			+			0	
Section Sect			+				
25 Capital times expensed							
27 Spell is leme expensed							
28 Delt issue expense							
28 Financing fees deducted in books			+				
30 30 31 Interest paid on income debentures			+				
31 Interest paid on income debentures			+				
Search SPAED expenditures							
33 Share issue expense							
34 Mirtle down of capital property 35 Amounts received in respect of qualifying environment trust 4			+				
35 Amounts received in respect of qualifying environment trust			+				
Provision for bad debts							
38			+				
39	37		+			0	
40 Other Additions: (please explain in detail the nature of the item)	38		+			0	
1			+				
1		Other Additions: (please explain in detail the nature of the item)					
44			+				
44			+				
45							
Material Additions						0	
A		Total Additions	-	0	0	0	
48 Recap of Material Additions: 0		Total / tatitions		Ü	- U	Ü	
49 0		Recap of Material Additions:					
51 0				0	0	0	
52 0	50			0	0	0	
53 0	51			0	0	0	
55 0							
55 0							
56 0							
57							
58 0	_			0		0	
59 0				-		0	
60 0							
61 0							
62 0							
63 0							
64 0	63			0			
66 0							
67 0							
68 0							
69 0							
70 0 0 0 0 71 0 0 0 0 72 0 0 0 0 73 0 0 0 0 74 0 0 0 0 75 0 0 0 0 76 0 0 0 0 77 Total Material additions 0 0 0 78 Other additions less than materiality level 0 0 0							
71 0 0 0 72 0 0 0 0 73 0 0 0 0 74 0 0 0 0 75 0 0 0 0 76 0 0 0 0 77 Total Material additions 0 0 0 78 Other additions less than materiality level 0 0 0							
72 0 0 0 0 73 0 0 0 0 0 74 0 0 0 0 0 75 0 0 0 0 0 76 0 0 0 0 0 77 Total Material additions 0 0 0 0 78 Other additions less than materiality level 0 0 0 0							
73 0 0 0 74 0 0 0 75 0 0 0 6 0 0 0 77 Total Material additions 0 0 0 78 Other additions less than materiality level 0 0 0							
74 0 0 0 75 0 0 0 0 76 0 0 0 0 77 Total Material additions 0 0 0 0 78 Other additions less than materiality level 0 0 0 0							
75 0 0 0 76 0 0 0 77 Total Material additions 0 0 0 78 Other additions less than materiality level 0 0 0							
76 0 0 0 77 Total Material additions 0 0 0 78 Other additions less than materiality level 0 0 0							
77 Total Material additions 0 0 0 78 Other additions less than materiality level 0 0 0							
78 Other additions less than materiality level 0 0 0		Total Material additions					
79 Total Additions 0 0 0							
	79	Total Additions		0	0	0	

	A	В	С	D	E	F
1			ŭ	D	_	
2	PILs TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only	
_	TAX RETURN RECONCILIATION (TAXREC 2)		Corporate	Eliminations	Tax	
	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
	RATEPAYERS ONLY		Return			
6	Shareholder-only Items should be shown on TAXREC 3				Version 2009.1	
7	•					
8	Utility Name: Clinton Power					
9	Reporting period: 2002					
	Number of days in taxation year:		365			
	Materiality Level:		1,750			
12						
13						
80						
	Deduct:					
	Gain on disposal of assets per f/s	-	4,719		4,719	
	Dividends not taxable under section 83	-			0	
	Terminal loss from Schedule 8	-			0	
	Depreciation in inventory, end of prior year	-			0	
	Scientific research expenses claimed in year from Form T661	-			0	
	Bad debts	-			0	
	Book income of joint venture or partnership	-			0	
	Equity in income from subsidiary or affiliates	-			0	
	Contributions to a qualifying environment trust Other income from financial statements	-			0	
92	Other income from financial statements	-			U	
	OPEB Amounts Capitalized	-	0		0	
94	OFEB Amounts Capitalized		U		0	
-	Other deductions: (Please explain in detail the nature of the item)	-			0	
	Non-taxable load transfers	1 - 1			0	
	Prospectus & underwriting fees	-			0	
98	1 roopcolub & underwining roop	- 1			0	
	Total Deductions	=	4,719	0	4,719	
100			.,	-	.,	
101	Recap of Material Deductions:					
	Gain on disposal of assets per f/s		4,719	0	4,719	
103	· · · · · · · · · · · · · · · · · · ·		0	0	0	
104			0	0	0	
105			0	0	0	
106			0	0	0	
107			0	0	0	
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	Table 1 of the latest terms of the latest term		0	0	0	ļ
	Total Deductions exceed materiality level		4,719	0	4,719	
	Other deductions less than materiality level		0	0	0	
	Total Deductions		4,719	0	4,719	
121 122	Total Deductions		4,719	0	4,719	

		_				
4	A	В	С	D	E	F
1	PILs TAXES - EB-2010-					
	TAX RETURN RECONCILIATION (TAXREC 3)					
		LINE	M of F	Non-wires	Wires-only	
	Shareholder-only Items should be shown on TAXREC 3	LIINE			-	
5	ITEMS ON WHICH TRUE-UP DOES NOT APPLY		Corporate	Eliminations	Tax	
6	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
7	0		Return			
	Utility Name: Clinton Power				Version 2009.1	
9						
10						
	Reporting period: 2002		005			
	Number of days in taxation year:		365			
13						
14						
15	Oction O. Bernaullisten of committee in comm					
	Section C: Reconciliation of accounting income to taxable income Add:					
18	Auu.					
	Recapture of capital cost allowance				0	
	CCA adjustments	+			0	
	CEC adjustments	_			0	
	Gain on sale of non-utility eligible capital property	+			0	
	Gain on sale of utility eligible capital property	+			0	
	Loss from joint ventures or partnerships	+			0	
	Deemed dividend income	+			0	
_	Loss in equity of subsidiaries and affiliates	+			0	
	Loss on disposal of utility assets	+			0	
	Loss on disposal of non-utility assets	+			0	
	Depreciation in inventory -end of year	+			0	
	Depreciation and amortization adjustments	+			0	
31	Dividends credited to investment account	+			0	
32	Non-deductible meals	+			0	
33	Non-deductible club dues	+			0	
34	Non-deductible automobile costs	+			0	
35	Donations - amount per books				0	
	Interest and penalties on unpaid taxes				0	
	Management bonuses unpaid after 180 days of year end				0	
	Imputed interest expense on Regulatory Assets				0	
39		+			0	
	Ontario capital tax adjustments	+			0	
	Changes in Regulatory Asset balances	+			0	
42		+			0	
43	Other Additions: (please explain in detail the nature of the item)	+			0	
44		+	0		0	
45 46		+	0		0	
47		_	0			
48			0			
49		_	U			
50	Total Additions on which true-up does not apply	_	0	0	0	
51	Total Additions on which true-up does not apply		U	0	U	
_	Deduct:					
53						
	CCA adjustments	-			0	
	CEC adjustments	-			0	
	Depreciation and amortization adjustments	-			0	
	Gain on disposal of assets per financial statements	-			0	
58	Financing fee amorization - considered to be interest expense for PILs	-			0	
59	Imputed interest income on Regulatory Assets	-			0	
	Donations - amount deductible for tax purposes	-			0	
	Income from joint ventures or partnerships	-			0	
62		-			0	
	PRE-MARKET OPENING ENERGY VARIANCE EXPENSES	-			0	
64		-			0	
65		-			0	
66		-			0	
	Ontario capital tax adjustments to current or prior year	-			0	
68		-			0	
	Changes in Regulatory Asset balances	-			0	
70		-			0	
71	Other deductions: (Please explain in detail the nature of the item)	-			0	
			0		0	
72			0		0	
72 73		-	0		0	<u> </u>
72 73 74		_				
72 73 74 75		-			0	
72 73 74 75 76	Total Deductions on which true-up does not apply	_	0	0		
72 73 74 75	Total Deductions on which true-up does not apply	-	0	0		

				_						
	A Bu - TAYEO ED 0040	В	С	D	E	F	G	<u>+</u>	1	_
_	PILs TAXES - EB-2010- Corporate Tax Rates				,	/ersion 2009.1	1			
	Corporate Tax Rates Exemptions, Deductions, or	Throchold			,	rersion 2009.	1			
	Utility Name: Clinton Power		•							
	Reporting period: 2002									
1	reporting period: 2002									
						Table 1				
_	Rates Used in 2002 RAM PI	Ls Applicati	ons for 2002							
_	Income Range		0		200,001					
	RAM 2002		to		to	>700,000				
1		Year	200,000		700,000					
2	Income Tax Rate									
	Proxy Tax Year	2002								
_	Federal (Includes surtax)		13.12%		26.12%	26.12%				
_	and Ontario blended		6.00%		6.00%	12.50%				
_	Blended rate		19.12%		34.12%	38.62%				
,	2.0		10.1270		0111270	00.0270				
_	Capital Tax Rate		0.300%							
	LCT rate		0.300%							
	Surtax		1.12%							
-		MAV	1.1270							
	Ontario Capital Tax Exemption **	MAX	4,606,000							
-		\$5MM								
	Federal Large	MAX	0.912.000							
	Corporations Tax	\$10MM	9,812,000							
	Exemption **				1000	2 5 4 4 5				
п	**Exemption amounts i	nust agre	e with the l	soard-appr	oved 2002	ZKAM				
	PILs filing									
1										
						T-1-1 0				
	Funcated Income Temp 1	f== 0000	d Caultal T	. Fvam::::	f== 2022	Table 2				
	Expected Income Tax Rates	tor 2002 ar		x						
	Income Range		0		200,001	700.000				
	Expected Rates	.,	to		to	>700,000				
1		Year	200,000		700,000					
-	Income Tax Rate									
-	Current year	2002								
2	Federal (Includes surtax)	2002	13.12%		26.12%	26.12%				
-	Ontario	2002	6.00%		6.00%	12.50%				
	Blended rate	2002	19.12%		32.12%	38.62%				
,										
J	Capital Tax Rate	2002	0.300%							
1	LCT rate	2002	0.225%							
	Surtax	2002	1.12%							
T	Ontario Capital Tax	MAX	E 000 000							
	Exemption *** 2002	\$5MM	5,000,000							
-	Federal Large									
	Corporations Tax	MAX	10,000,000							
	Exemption *** 2002	\$10MM								
	***Allocation of exempt	ions mus	t comply w	ith the Boa	rd's instri	uctions				
- 1			. somply W	254						
4	regarding regulated ac	uviues.								
						Table 3				
_	Input Information from Utilit	y's Actual 2	2002 Tax Retu	irns						
	Income Range		0		200,001					
ô			to		to	>700,000				
'		Year	200,000		700,000					
3	Income Tax Rate									
	Current year	2002								
_,			13.12%		22.12%	0.00%				
-	Federal (Includes surtax)		6.00%		9.75%	0.00%				
•	Federal (Includes surtax) Ontario		19.12%		31.87%	0.00%				
l										
	Ontario									
	Ontario Blended rate									
	Ontario Blended rate Capital Tax Rate		0.300%			_				
	Ontario Blended rate Capital Tax Rate LCT rate		0.300% 0.225%							
) - -	Ontario Blended rate Capital Tax Rate LCT rate Surtax	MAY	0.300% 0.225% 1.12%							
) 	Ontario Blended rate Capital Tax Rate LCT rate Surtax Ontario Capital Tax	MAX \$5MM	0.300% 0.225%							
0 11 2 3 4 5 6	Ontario Blended rate Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption *	\$5MM	0.300% 0.225% 1.12%							
0 11 2 3 4 4 5 6	Ontario Blended rate Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption * Federal Large		0.300% 0.225% 1.12% 3,709,585							
) 1 2 3 3 4 4 7	Ontario Blended rate Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption * Federal Large Corporations Tax	\$5MM	0.300% 0.225% 1.12%							
) 3 1 5	Ontario Blended rate Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption * Federal Large Corporations Tax Exemption *	\$5MM MAX \$10MM	0.300% 0.225% 1.12% 3,709,585							
	Ontario Blended rate Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption * Federal Large Corporations Tax Exemption * Include copies of the	\$5MM MAX \$10MM actual tax	0.300% 0.225% 1.12% 3,709,585 3,332,822 return allo			n your				
	Ontario Blended rate Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption * Federal Large Corporations Tax Exemption *	\$5MM MAX \$10MM actual tax	0.300% 0.225% 1.12% 3,709,585 3,332,822 return allo			n your				

	A	В	С	D	E	F	G	Н	I	J	K	L	M	N	0
1	PILs TAXES - EB-2010-														
2	Analysis of PILs Tax Account	1562:													
3	Utility Name: Clinton Power														Version 2009.1
4	Reporting period: 2002				Sign Convention	on: 4	for increase;	for	decrease						0
5															
6															
7															
8	Year start:		01/08/2001		01/01/2002		01/01/2003		01/01/2004		01/01/2005		01/01/2006		
9	Year end:		31/12/2001		31/12/2002		31/12/2003		31/12/2004		31/12/2005		30/04/2006		Total
10															
11	Opening balance:	=	0		0		0		0		0		0		0
	Board-approved PILs tax	+/-													
12	proxy from Decisions (1)						0		0		0		0		0
	PILs proxy from April 1, 2005														
13	- input 9/12 of amount														0
	True-up Variance	+/-													
14	Adjustment Q4, 2001 (2)														0
	True-up Variance	+/-													
15	Adjustment (3)												-5,367		-5,367
	Deferral Account Variance														
	Adjustment Q4, 2001 (4)														0
	Deferral Account Variance	+/-													
17	Adjustment (5)												1		1
	Adjustments to reported	+/-													
	prior years' variances (6)														0
19	Carrying charges (7)	+/-													0
	PILs billed to (collected	-													
20	from) customers (8)		0												0
21															
	Ending balance: # 1562		0		0		0		0		0		-5,366		-5,366
23															l
24															
25															

26 Uncollected PILs

28

29

33

34

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36 37 38

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40 41

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43 44

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

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

- (1) (i) From the Board's Decision see Inclusion in Rates, Part III of the TAXCALC spreadsheet for Q4 2001 and 2002.
 - Please insert the Q4, 2001 proxy in column C even though it was approved effective March 1, 2002. If the Board gave more than one decision in the year, calculate a weighted average proxy.
 - (ii) If the Board approved different amounts, input the Board-approved amounts in cells C13 and E13.
 - (iii) Column G In 2003, the initial estimate should include the Q4 2001 PILs tax proxy and the 2002 PILs tax proxy.
 - (iv) Column I The Q4 2001 PILs tax proxy was removed from rates on April 1, 2004 and the 2002 PILs tax proxy remained.
 - (v) Column K The 2002 PILs tax proxy applies to January 1 to March 31, 2005, and the new 2005 PILs tax proxy from April 1 to December 31, 2005.
 - (vi) Column M The 2005 PILs tax proxy will used for the period from January 1 to April 30, 2006.
- (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 trued up in 2002, 2003 and for the period January 1- March 31, 2004. Input the variance in the whole year reconcilation.
- (3) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I132, of the TAXCALC spreadsheet.

The true-up will compare to the 2002 proxy for 2002, 2003, 2004 and January 1 to March 31, 2005.

- (4) From the Ministry of Finance Variance Column, under Future True-ups, Part IV b, cell I181, of the TAXCALC spreadsheet. The Q4, 2001 proxy has to be trued up in 2002, 2003 and for the period January 1- March 31, 2004. Input the deferral variance in the whole year reconciliation.
- (5) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I181, of the TAXCALC spreadsheet.
 - The true-up will compare to the 2002 proxy for 2002, 2003, 2004 and January 1 to March 31, 2005.
- (6) The correcting entry should be shown in the year the entry was made. The true-up of the carrying charges will have to be reviewed.
- 54 55 56 57 (7) Carrying charges are calculated on a simple interest basis.

to calculate the recovery for the period January 1 to March 31, 2005.

- 58 (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 59 60 components for Q4, 2001 and 2002 were calculated in the 2002 approved RAM on sheet 8. In April 2004, the PILs recovery was based on the 2002 PILs tax proxy recovered by the volumetric rate by class as calculated on sheet 7 of the 2004 RAM. 61 62 63 64 65 The 2005 PILs tax proxy is being recovered on a volumetric basis by class.
 - (ii) Collections should equal: (a) the actual volumes/ load (kWhs, kWs, Kva) for the period (including net unbilled at period end), multiplied by the PILs volumetric proxy rates by class (from the Q4, 2001and 2002 RAM worksheets) for 2002, 2003 and January 1 to March 31, 2004; plus, (b) customer counts by class in the same period multiplied by the PILs fixed charge rate components.
 - In 2004, use the Board-approved 2002 PILs proxy, recovered on a volumetric basis by class as calculated by the 2004 RAM, sheet 7,
 - for the period April 1 to December 31, 2004, and add this total to the results from the sentence above for January 1 to March 31, 2004.
- 70 71 72 73 74 In 2005, use the Board-approved 2005 PILs proxy, recovered on a volumetric basis by class as calculated by the 2005 RAM, sheet 4, for the period April 1 to December 31, 2005. To this total, the 2004 volumetric PILs proxy rate by class should be used
- (9) Any interim PILs recovery from Board Decisions will be recorded in APH Account # 1590. Final reconciliation of PILs proxy taxes 75 will have to include amounts from 1562 and from 1590.

	A	В	С	D	E
1	PILs TAXES - EB-2010-				Version 2009.1
	REGULATORY INFORMATION (REGINFO)				
	Utility Name: Clinton Power Reporting period: 2003			Colour Code	
5	Reporting period: 2003			Input Cell Formula in Cell	
	Days in reporting period:	365	days	T CTITICAL III COII	
	Total days in the calendar year:	365	days		
8					
	BACKGROUND 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	Υ	
1/	Was the utility recently acquired by Hydro One				
15	and now subject to s.89 & 90 PILs?		Y/N	N	
10	, and the second				
17	Is the utility a non-profit corporation? (If it is a non-profit corporation, please contact the Rates Manager at the OEB)		Y/N	N	
	Are the Ontario Capital Tax & Large Corporations Tax Exemptions	OCT	Y/N	Υ	
	shared among the corporate group?	LCT	Y/N	- ' Y	
	Please identify the % used to allocate the OCT and LCT exemptions in	OCT	1/11	100%	
22	Cells C65 & C74 in the TAXCALC spreadsheet.	LCT		100%	
23	Accounting Year End		Date	31-Dec-03	
20	ŭ		Date	31-Dec-03	
	MARR NO TAX CALCULATIONS				Regulatory
	SHEET #7 FINAL RUD MODEL DATA (FROM 1999 FINANCIAL STATEMENTS)				Income
	USE BOARD-APPROVED AMOUNTS				
30					
31	Rate Base (wires-only)			1,400,263	
33	Common Equity Ratio (CER)			50.00%	
35	1-CER			50.00%	
50	Target Return On Equity			9.88%	
-	Debt rate			7.25%	
70					
41	Market Adjusted Revenue Requirement			119,933	
43	1999 return from RUD Sheet #7			47,999	47,999
45	Total Incremental revenue			71,933	
	Input: Board-approved dollar amounts phased-in				
47	Amount allowed in 2001			23,978	23,978
48 49	Amount allowed in 2002 Amount allowed in 2003 and 2004 (will be zero due to Bill 210			23,978	23,978 0
50	unless authorized by the Minister and the Board)			_	0
51	Amount allowed in 2005 - Third tranche of MARR re: CDM			23,978	23,978
52	Other Board-approved changes to MARR or incremental revenue			854	854
53	Tatal Danielatania In				0
54 55	Total Regulatory Income				120,787
	Equity			700,132	
57				. 00,102	
	Return at target ROE			69,173	
59	5.11			700 (55	
60	Debt			700,132	
	Deemed interest amount in 100% of MARR			50,760	
63				23,.00	
	Phase-in of interest - Year 1 (2001)			30,463	
65	((D43+D47)/D41)*D61			10.616	
66	Phase-in of interest - Year 2 (2002) ((D43+D47+D48)/D41)*D61			40,612	
	Phase-in of interest - Year 3 (2003) and forward			40,612	
69	((D43+D47+D48)/D41)*D61 (due to Bill 210)			70,012	
	Phase-in of interest - 2005			50,760	
71					
72					

	A	В	С	D	E	F	G	Н
	PILS TAXES - EB-2010- PILS DEFERRAL AND VARIANCE ACCOUNTS	ITEM	Initial Estimate		M of F Filing	M of F Filing	Tax Returns	
3	TAX CALCULATIONS (TAXCALC)		Louillate		Variance	Variance	reculiis	
5	("Wires-only" business - see Tab TAXREC) 0			\dashv	K-C	Explanation	Version 2009.1	
6	Utility Name: Clinton Power							
8	Reporting period: 2003						Column	
9	Days in reporting period: Total days in the calendar year:	365 365	days days				Brought From	
11	Total days in the calendar year.	303					TAXREC	
12			\$		\$		\$	
14	I) CORPORATE INCOME TAXES							
15 16	Regulatory Net Income REGINFO E53	1	120,787		-61,909		58,878	
17	BOOK TO TAX ADJUSTMENTS							
19	Additions:							
20	Depreciation & Amortization Employee Benefit Plans - Accrued, Not Paid	3	73,439	-	-26,683 0		46,756 0	
22	Tax reserves - beginning of year	4			0		0	
23	Reserves from financial statements - end of year Regulatory Adjustments - increase in income	5	0		0		0	_
25	Other Additions (See Tab entitled "TAXREC")							
26 27	"Material" Items from "TAXREC" worksheet Other Additions (not "Material") "TAXREC"	6			0		0	
28 29	"Material Items from "TAXREC 2" worksheet	6			0		0	
30	Other Additions (not "Material") "TAXREC 2" Items on which true-up does not apply "TAXREC 3"	6			0		0	
31 32								
33	Deductions: Input positive numbers Capital Cost Allowance and CEC	7	62,383		-62,383		0	
34 35	Employee Benefit Plans - Paid Amounts Items Capitalized for Regulatory Purposes	8 9	0		0		0	\dashv
36	Regulatory Adjustments - deduction for tax purposes in Item 5	10			0		0	
37	Interest Expense Deemed/ Incurred Tax reserves - end of year	11	50,760		-50,760 0		0	\vdash
	Reserves from financial statements - beginning of year	4			0		0	
41	Contributions to deferred income plans Contributions to pension plans	3			0		0	
42	Interest capitalized for accounting but deducted for tax Other Deductions (See Tab entitled "TAXREC")	11			0		0	
44	"Material" Items from "TAXREC" worksheet	12	0		0		0	
45 46	Other Deductions (not "Material") "TAXREC" Material Items from "TAXREC 2" worksheet	12 12			0		0	
47	Other Deductions (not "Material") "TAXREC 2"	12			0		0	
48	C&DM 2005 Incremental OM&A expenses per C&DM Plan Items on which true-up does not apply "TAXREC 3"		7,193		0		0	
50								
51 52	TAXABLE INCOME/ (LOSS)		73,890		24,551		105,634	
53 54	BLENDED INCOME TAX RATE Tab Tax Rates - Regulatory from Table 1; Actual from Table 3	13	18.62%		0.0000%		18.62%	
55		- 10					10.0270	
56 57	REGULATORY INCOME TAX		13,758		-13,758	Actual	0	
58	Missellaneaus Toy Credite	14			0	Actual	0	
59 60	Miscellaneous Tax Credits	14			U	Actual	U	
61 62	Total Regulatory Income Tax		13,758		-13,758	Actual	0	
63								
64 65	II) CAPITAL TAXES							
66 67	Ontario Base	15	1,400,263		-1.400.263			
68	Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3	16	5,000,000		-5,000,000			
69 70	Taxable Capital		0		-6,400,263		0	
71 72	Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	17	0.3000%		0.0000%		0.3000%	
73	Ontario Capital Tax		0		0		0	
74 75	Federal Large Corporations Tax							
76	Base	18	1,400,263		-1,400,263			
77 78	Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital	19	10,000,000		-10,000,000 -11,400,263		0	
79 80	Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	20	0.2250%		0.0000%		0.2250%	-
81								
83	Gross Amount of LCT before surtax offset (Taxable Capital x Rate) Less: Federal Surtax 1.12% x Taxable Income	21	0		0		0	
84 85	Net LCT		0		0		0	
86			U		U		U	
87 88	III) INCLUSION IN RATES							
89 90	Income Tax Rate used for gross- up (exclude surtax)		18.62%					
91	Income Tax (proxy tax is grossed-up)	22	16,906			Actual 2003	0	
92	LCT (proxy tax is grossed-up) Ontario Capital Tax (no gross-up since it is deductible)	23 24	0			Actual 2003 Actual 2003	0	
94	Critatio Capital Tax (no gross-up since it is deductible)	-4	U			Actual 2003	0	
95 96	Total PILs for Rate Adjustment MUST AGREE WITH 2005	25	16,906			Actual 2003	0	
97	RAM DECISION							
98 99				H				\vdash
100	IV) FUTURE TRUE-UPS IV a) Calculation of the True-up Variance			_	DR/(CR)			
102	In Additions:				Divion			
	Employee Benefit Plans - Accrued, Not Paid Tax reserves deducted in prior year	3 4			0			
105	Reserves from financial statements-end of year	4			0			
	Regulatory Adjustments Other additions "Material" Items TAXREC	5			0			
108	Other additions "Material" Items TAXREC 2 In Deductions - positive numbers	6			0			
110	Employee Benefit Plans - Paid Amounts	8			0			
111	Items Capitalized for Regulatory Purposes Regulatory Adjustments	9		-	0			
113	Interest Adjustment for tax purposes (See Below - cell E207)	11			0			
115	Tax reserves claimed in current year Reserves from F/S beginning of year	4			0			
116	Contributions to deferred income plans Contributions to pension plans	3			0			
118	Other deductions "Material" Items TAXREC	12			0			
119 120	Other deductions "Material" Item TAXREC 2	12			0			
121	Total TRUE-UPS before tax effect	26		=	0			
122								

T	A	В	С	D	E	F	G	Н
	PILs TAXES - EB-2010-	ITEM	Initial		M of F	M of F	Tax	
3	PILS DEFERRAL AND VARIANCE ACCOUNTS TAX CALCULATIONS (TAXCALC)		Estimate		Filing Variance	Filing Variance	Returns	
5	("Wires-only" business - see Tab TAXREC) 0				K-C	Explanation	Version 2009.1	
6	Utility Name: Clinton Power						Version 2005.1	
7	Reporting period: 2003						Column	
9	Days in reporting period:	365	days				Brought	
10	Total days in the calendar year:	365	days				From TAXREC	\dashv
12			\$		\$		\$	
13 123	Income Tax Rate (excluding surtax) from 2003 Utility's tax return			x	18.62%			
124 125					0			
126	Income Tax Effect on True-up adjustments			=	U			
127 128	Less: Miscellaneous Tax Credits	14			0			
129	Total Income Tax on True-ups				0			
130	Income Tax Rate used for gross-up (exclude surtax)				18.62%			_
132 133	TRUE-UP VARIANCE ADJUSTMENT				0			
134					0			
135	IV b) Calculation of the Deferral Account Variance caused by changes in legislation							1
136								
137	REGULATORY TAXABLE INCOME /(LOSSES) (as reported in the initial estimate column)			=	73,890			
138								
140	REVISED CORPORATE INCOME TAX RATE			х	18.62%			
141 142	REVISED REGULATORY INCOME TAX			=	13,758			
143	Less: Revised Miscellaneous Tax Credits			-	0			
144	Total Revised Regulatory Income Tax	-		=	13,758			
146								
147	Less: Regulatory Income Tax reported in the Initial Estimate Column (Cell C58)			-	13,758			
148	Regulatory Income Tax Variance			=	0			
150					0			
151 152	Ontario Capital Tax Base			=	1,400,263			
153	Less: Exemption from tab Tax Rates, Table 2, cell C39			-	5,000,000			
154 155	Revised deemed taxable capital	-		=	-3,599,737			
156 157	Rate - Tab Tax Rates cell C54			х	0.3000%			
	Revised Ontario Capital Tax			=	0			
159	Less: Ontario Capital Tax reported in the initial estimate column (Cell C70)			_	0			1
160	Regulatory Ontario Capital Tax Variance			=	0			
161 162	Federal LCT							-
163 164	Base Less: Exemption from tab Tax Rates, Table 2, cell C40			_	1,400,263 10,000,000			
165	Revised Federal LCT			=	-8,599,737			
166 167	Rate (as a result of legislative changes) tab 'Tax Rates' cell C51				0.2250%			
168 169								
170	Gross Amount Less: Federal surtax			-	0			
171 172	Revised Net LCT		-	=	0			
173	Less: Federal LCT reported in the initial estimate column (Cell C82)			-	0			
174 175	Regulatory Federal LCT Variance	-	-	=	0			
176	Actual Income Tax Rate used for gross-up (exclude surtax)				18.62%			
177 178	Income Tax (grossed-up)			+	0			
179 180	LCT (grossed-up) Ontario Capital Tax			+	0			\exists
181								
183	DEFERRAL ACCOUNT VARIANCE ADJUSTMENT			=	0			
	TRUE-UP VARIANCE (from cell l132)			+	0			
186	Total Deferral Account Entry (Positive Entry = Debit)			=	0			
187 188	(Deferral Account Variance + True-up Variance)							
189								
190 191	V) INTEREST PORTION OF TRUE-UP							\exists
192	Variance Caused By Phase-in of Deemed Debt							
193 194	Total deemed interest (REGINFO)				50,760			
195 196	Interest phased-in (Cell C37)				50,760			
197	Variance due to phase-in of debt component of MARR in rates				0			
198	according to the Board's decision	-						
200	Other Interest Variances (i.e. Borrowing Levels							
201 202	Above Deemed Debt per Rate Handbook) Interest deducted on MoF filing (Cell G37+G42)				0			
203 204	Total deemed interest (REGINFO CELL D62)				50,760			
205	Variance caused by excess debt				0			
206	Interest Adjustment for Tax Purposes (carry forward to Cell E113)				0			
208								
209 210	Total Interest Variance			H	0			
211 212								
12.12				_				

	Δ		•	D	_	F	<u> </u>
<u> </u>	Α	В	С		E	F	G
	PILs TAXES - EB-2010-	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			Return				
5					Version 2009.1		
6	Section A: Identification:				70.0.0 2000		
7	Utility Name: Clinton Power						
8	Reporting period: 2003						
9	Taxation Year's start date:						
10	Taxation Year's end date:						
11	Number of days in taxation year:		365	days			
12				, .			
	Please enter the Materiality Level :		1,750	< - enter materiality	, lovol		
		>//N I		C - enter materiality	levei		
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					
	(Please complete the questionnaire in the Background questionnaire	works	heet.)				
19	<u>, , , , , , , , , , , , , , , , , , , </u>		,				
20	Note: Carry forward Wires-only Data to Tab "TAXCALC" Column K						
21	TVOICE CATTY TOTWARD WITCH CHILD PARCE CONDITION						
	Outline B. Flores School et al consente de la						
22	Section B: Financial statements data:						
23	Input unconsolidated financial statement data submitted with Tax returns.						
24	The actual categories of the income statements should be used.	Ь					
25	If required please change the descriptions except for amortization, interes	t expen	se and provision for	income tax			
26							
27	Please enter the non-wire operation's amount as a positive number, the pa	rogram	automatically treats	all amounts			
28	in the "non-wires elimination column" as negative values in TAXREC and						
	THE TOTAL WILLS CHITIMAGUN COMMINE AS NEGATIVE VALUES IN TANKED AND		UL.				+
29	In a company	-					ļ
	Income:						
31	Energy Sales	+			0		
32	Distribution Revenue	+	446,947		446,947	<u></u>	
33	Other Income	+	37,163		37,163		
34	Miscellaneous income	+	,		0		
35	missionalised missing	+			0		
36	Revenue should be entered above this line				Ü		
	Revenue should be entered above this line						
37							
	Costs and Expenses:						
39	Cost of energy purchased	-			0		
40	Administration	-	134,618		134,618		
41	Customer billing and collecting	-	77,337		77,337		
42	Operations and maintenance	-	166,521		166,521		
43	Amortization	_	46,756		46,756		
			40,750		40,730		
44	Ontario Capital Tax	-			0		
45	Capitalized	-			0		
46	Recovery of Regulatory Assets	-			0		
47	Regulatory and Professional	-			0		
48	Community Relations	-			0		
49							
	Net Income Before Interest & Income Taxes EBIT	=	58,878	0	58,878		
51		-	30,070	0	0,070		
	Less: Interest expense for accounting purposes				0		
52	Provision for payments in lieu of income taxes	-			0		
53	Net Income (loss)	=	58,878	0	58,878		
l	(The Net Income (loss) on the MoF column should equal to the net income (loss)						
54	per financial statements on Schedule 1 of the tax return.)						
55							
	Section C: Reconciliation of accounting income to taxable income	L ⁻					
	From T2 Schedule 1						
	BOOK TO TAX ADDITIONS:						
	Provision for income tax	+		0	0		
	Federal large corporation tax	+		U	0		
			40.750	^			+
	Depreciation & Amortization	+	46,756	0	46,756		+
	Employee benefit plans-accrued, not paid	+		0	0		
	Tax reserves - beginning of year	+		0	0		
	Reserves from financial statements- end of year	+		0	0		
65	Regulatory adjustments on which true-upmay apply (see A66)	+			0		
	Items on which true-up does not apply "TAXREC 3"			0	0		
	Material addition items from TAXREC 2	+		0	0		
	Other addition items (not Material) from TAXREC 2	+		0	0		
69							
70	Subtotal		46,756	0	46,756		
71		L					
72	Other Additions: (Please explain the nature of the additions)						
	Recapture of CCA	+			0		
	Non-deductible meals and entertainment expense	+	0		0		
	Capital items expensed -	+	0		0		ļ
76		+	0		0		
77		+			0		
78		+			0		
79		+			0		
80	Total Other Additions	=	0	0	0		
81							
82	Total Additions	-	46,756	0	46,756		
	rotal Additions	=	46,756	0	46,756		+
83		 					
	Recap Material Additions:						
85			0	0	0		
_		_					

	A	В	С	D	Е	F	G
1	PILs TAXES - EB-2010-	LINE		Non-wires	Wires-only	Г	G G
1		LINE	M of F				
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		
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		
	Other additions (less than materiality level)		0	0	0		
	Total Other Additions		0	0	0		
95							
96	BOOK TO TAX DEDUCTIONS:						
97	Capital cost allowance	-			0		
98	Cumulative eligible capital deduction	-			0		
99	Employee benefit plans-paid amounts	-			0		
	Items capitalized for regulatory purposes	-	0		0		
	Regulatory adjustments :	-	O		0		
102		-			0		
103		-			0		
	Tax reserves - end of year	-	0	0	0		
	Reserves from financial statements- beginning of year	-	0	0	0		
	Contributions to deferred income plans	-			0		
	Contributions to pension plans	-			0		
108	Items on which true-up does not apply "TAXREC 3"		0	0	0		
	Interest capitalized for accounting deducted for tax	-			0		
	Material deduction items from TAXREC 2	-	0	0	0		
_			0	0	0		
	Other deduction items (not Material) from TAXREC 2	-	U	U	Ü		
112			_				
113		=	0	0	0		
	Other deductions (Please explain the nature of the deductions)						
115	To agree to tax return	-			0		
116		-			0		
117		-			0		
118					0		
119		-			0		
120	Total Other Deductions	=	0	0	0		
121	Total Guior Doddouorio		Ü	0			
122	Total Deductions	=	0	0	0		
123	Total Deductions	=	U	U	U		
	Danas Matarial Daductions						
	Recap Material Deductions:		0	0			
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		
	Total Other Deductions		0	0	0		
133							
	TAXABLE INCOME	=	105.634	0	105,634		
135	DEDUCT:	- -	100,034	U	100,034		
	Non-capital loss applied positive number	_			0		
		-			0		
	Net capital loss applied positive number						
138			0		0		
	NET TAXABLE INCOME	=	105,634	0	105,634		
140							
141	FROM ACTUAL TAX RETURNS						
142	Net Federal Income Tax (Must agree with tax return)	+		0	0		
143	Net Ontario Income Tax (Must agree with tax return)	+		0	0		
144	,	=	0	0	0		
	Less: Miscellaneous tax credits (Must agree with tax returns)	-	0		0		
	Total Income Tax	=	0	0	0		
147			U	0	U		
	FROM ACTUAL TAX RETURNS						
			0.000/		0.000/		Divide federal income tay by the tay-bi-
	Net Federal Income Tax Rate (Must agree with tax return)		0.00%		0.00%		Divide federal income tax by the taxable
	Net Ontario Income Tax Rate (Must agree with tax return)	1	0.00%		0.00%		Divide Ontario income tax by the taxable
151			0.00%		0.00%		
152							
	Section F: Income and Capital Taxes						
154		<u> </u>					
155	RECAP						
	Total Income Taxes	+	0	0	0		
	Ontario Capital Tax	+	0	Ü	0		
	Federal Large Corporations Tax	+	0		0		
159	- Sastai Eaigo Corporationo Fax		U		0	l	
160	Total income and capital taxes	=	0	0	0		
161			U	U	U		
10	<u> </u>						

	A	В	С	D	Е	F
1	PILs TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only	
	Tax and Accounting Reserves		Corporate	Eliminations	Tax	
	For MoF Column of TAXCALC		Tax		Return	
4	(for "wires-only" business - see s. 72 OEB Act)		Return			
5	0				Version 2009.1	
6						
	Utility Name: Clinton Power					
	Reporting period: 2003					
9						
	TAX RESERVES					
11	-					
	Beginning of Year:				0	
13	December deviated accounts as 20/4\/I\				0	
	Reserve for doubtful accounts ss. 20(1)(I) Reserve for goods & services ss.20(1)(m)				0	
	Reserve for unpaid amounts ss.20(1)(II)				0	
	Debt and share issue expenses ss.20(1)(e)				0	
	Other - Please describe				0	
	Other - Please describe				0	
20					0	
21					0	
22	Total (carry forward to the TAXREC worksheet)		0	0	0	
23						
	End of Year:					-
25					0	
	Reserve for doubtful accounts ss. 20(1)(I)		0		0	
	Reserve for goods & services ss.20(1)(m)				0	
	Reserve for unpaid amounts ss.20(1)(n)				0	
	Debt and share issue expenses ss.20(1)(e)				0	
	Other - Please describe				0	
31	Other - Please describe				0	
33					0	
	Insert line above this line				U	
	Total (carry forward to the TAXREC worksheet)		0	0	0	
36	Total (carry forward to the 17 britze werkeneer)		J	<u> </u>	Ü	
37						
38	FINANCIAL STATEMENT RESERVES					
39						
40	Beginning of Year:					
41					0	
42			0		0	
43					0	
44			0		0	
45	Other EMDLOVEE FUTURE REVESTED				0	
	Other -EMPLOYEE FUTURE BENEFITS				0	
	Other - Please describe Other - Please describe				0	
49	Outer - Fidase describe				0	
	Total (carry forward to the TAXREC worksheet)		0	0	0	
51	1. Can't formand to the Trunce wondhoor		U	0	U	<u> </u>
	End of Year:					
53					0	
54			0		0	
55					0	
56			0		0	
57					0	
	Other -EMPLOYEE FUTURE BENEFITS				0	
	Other - Please describe				0	
-	Other - Please describe				0	
61					0	
	Insert line above this line					
	Total (carry forward to the TAXREC worksheet)		0	0	0	
64						

	A	В	С	D	Е	F
1			J		_	
	PILs TAXES - EB-2010-	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	
	RATEPAYERS ONLY Shareholder-only Items should be shown on TAXREC 3		Return		Version 2009.1	
7	Shareholder-only items should be shown on TAXREC 3				version 2009.1	
	Utility Name: Clinton Power					
9	Reporting period: 2003					
10	Number of days in taxation year:		365			
	Materiality Level:		1,750			
12						
13 14						
	Section C: Reconciliation of accounting income to taxable income					
	Add:					
17		+			0	
18	Gain on sale of eligible capital property	+	0		0	
19	Loss on disposal of assets	+			0	
20	Charitable donations (Only if it benefits ratepayers)	+			0	
22	Taxable capital gains	+			0	
	Scientific research expenditures deducted	+			0	
24	per financial statements	+			0	
	Capitalized interest	+			0	
	Soft costs on construction and renovation of buildings	+			0	
27	Capital items expensed	+			0	
28	Debt issue expense Financing fees deducted in books	+			0	
	Gain on settlement of debt	+			0	
	Interest paid on income debentures	+			0	
	Recapture of SR&ED expenditures	+			0	
33	Share issue expense	+			0	
	Write down of capital property	+			0	
35	Amounts received in respect of qualifying environment trust	+			0	
	Provision for bad debts	+			0	
37 38		+			0	
39		+			0	
	Other Additions: (please explain in detail the nature of the item)	+			0	
41	,	+	0		0	
42		+	0		0	
	ONTARIO SPECIFIED TAX CREDITS	+			0	
44 45		+			0	
46	Total Additions	=	0	0	0	
47	rotal ridditions		J	0	· ·	
	Recap of Material Additions:					
49			0	0		
50			0	0		
51 52			0	0		
53			0	0		
54			0	0		
55			0	0		
56			0	0		
57			0	0		
58			0	0		
59 60			0	0		
61			0	0		
62			0	0		
63			0	0		
64			0	0		
65			0	0		
66 67			0	0		
68			0	0		
69			0	0		
70			0	0		
71			0	0	0	
72			0	0		
73			0	0		
74				0	0	

	A	В	С	D	E	F
1						
	PILs TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only	
	TAX RETURN RECONCILIATION (TAXREC 2)		Corporate	Eliminations	Tax	
	(for "wires-only" business - see s. 72 OEB Act) RATEPAYERS ONLY		Tax Return		Return	
	Shareholder-only Items should be shown on TAXREC 3		Return		Version 2009.1	
7	Shareholder-only items should be shown on TAXNEC 3				Version 2005.1	
	Utility Name: Clinton Power					
9	Reporting period: 2003					
10	Number of days in taxation year:		365			
	Materiality Level:		1,750			
12						
13						
75			0	0	0	
76			0	0	0	
77	Total Material additions		0	0	0	
	Other additions less than materiality level		0	0	0	
	Total Additions		0	0	0	
80	Deduct:					
	Gain on disposal of assets per f/s	_			0	
	Dividends not taxable under section 83	-			0	
	Terminal loss from Schedule 8	-			0	
	Depreciation in inventory, end of prior year	-			0	
86	Scientific research expenses claimed in year from Form T661	-			0	
	Bad debts	-			0	
88	Book income of joint venture or partnership	-			0	
89	Equity in income from subsidiary or affiliates	-			0	
	Contributions to a qualifying environment trust	-			0	
_	Other income from financial statements	-			0	
92		-				
93		-			0	
94	04 11 4 (0)	-			0	
96	Other deductions: (Please explain in detail the nature of the item)	-			0	
97		-	0		0	
98		-	U		0	
	Total Deductions	=	0	0	0	
100	Total Doddollone		Ü	O.	- U	
	Recap of Material Deductions:					
102			0	0	0	
103			0	0	0	
104			0	0	0	
105			0	0	0	
106			0	0	0	
107			0	0	0	
108			0	0	0	
109 110			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	
	Total Deductions exceed materiality level		0	0	0	
	Other deductions less than materiality level		0	0	0	
	Total Deductions		0	0	0	
122						

PILS TAXES - EB-2010- 3 TAX RETURN RECONCILATION (TAXREC 3) 5 TIEMS ON WHICH TRUE-UP DOES NOT APPLY 0 Or */ves-only burnes - see 3 r. 7 CBE Act 1 Or */ves-only burnes - see 3 r. 7 CBE Act 1 Or */ves-only burnes - see 3 r. 7 CBE Act 1 Or */ves-only burnes - see 3 r. 7 CBE Act 2 Or */ves-only burnes - see 3 r. 7 CBE Act 3 Uses from pily burnes - see 3 r. 7 CBE Act 3 Uses from pily burnes - see 3 r. 7 CBE Act 3 Uses from pily burnes - see 3 r. 7 CBE Act 3 Uses from pily burnes - see 3 r. 7 CBE Act 3 Uses from pily burnes - see 3 r. 7 CBE Act 3 Uses from pily a from pily burnes - see 3 r. 7 CBE Act 3 Uses from pily a from pily see 4 r. 7 CBE Act 3 Uses from pily a see 5 r. 7 CBE Act 3 Uses from pily a see 5 r. 7 CBE Act 3 Uses from pily a see 5 r. 7 CBE Act 3 Uses from pily a see 5 r. 7 CBE Act 3 Uses from pily a see 5 r. 7 CBE Act 3 Uses from pily a see 5 r. 7 CBE Act 3 Uses from pily a see 5 r. 7 CBE Act 3 Uses from pily a see 5 r. 7 CBE Act 3 Uses from pily a see 5 r. 7 CBE Act 3 Uses from pily a see 5 r. 7 CBE Act 3 Uses from pily a see 5 r. 7 CBE Act 3 Uses from pily a see 5 r. 7 CBE Act 4 Uses from pily a see 5 r. 7 CBE Act 4 Uses from pily a see 5 r. 7 CBE Act 4 Uses from pily a see 5 r. 7 CBE Act 4 Uses from pily a see 5 r. 7 CBE Act 4 Uses from pily a see 5 r. 7 CBE Act 4 Uses from pily a see 5 r. 7 CBE Act 5 Uses from pily a see 5 r. 7 CBE Act 5 Uses from pily a see 5 r. 7 CBE Act 5 Uses from pily a see 5 r. 7 CBE Act 6 Uses from pily a see 5 r. 7 CBE Act 6 Uses from pily a see 5 r. 7 CBE Act 7 Uses from pily a see 5 r. 7 CBE Act 7 Uses from pily a see 5 r. 7 CBE Act 8 Uses from pily a see 5 r. 7 CBE Act 8 Uses from pily a see 5 r. 7 CBE Act 8 Uses from pily a see 5 r. 7 CBE Act 8 Uses from pily a see 5 r. 7 CBE Act 8 Uses from pily a see 5 r. 7 CBE Act 8 Uses from pily a see 5 r. 7 CBE Act 8 Uses from pily a see 5 r. 7 CBE Act 8 Uses from pily a see 5 r. 7 CBE Act 8 Uses from pily a see 5 r. 7 CBE Act 8 Uses from pily a see 5 r. 7 CBE Act 8 Uses from pily a see 5 r. 7 CBE Act 8 Uses from pily a see 5 r.		A	В	С	D	Е	F
Pitter TAKES - EB-2010	1	^				_	•
\$ TAX RETURN RECONCLIATION (TAXREC 3) Shareholder-only litems should be shown on TAXREC 3 TAX _	PILs TAXES - EB-2010-						
TEMS ON WHICH TRUE-UP DOES NOT APPLY Corporate Eliminations Tax							
Tax Corporate Eliminations Tax T			LINE	M of F	Non-wires	Wires-only	
Tax Return Section Power Section S				Corporate			
District Name: Clinton Power				· ·	Lillilliations		
Section C: Reconciliation of accounting income to taxable income						Return	
10 Reporting periods: 2003 11 Reporting periods: 2003 12 Number of days in taxastion year: 13 Section C: Reconciliation of accounting income to taxable income 17 Add: 18 Pecapture of capital cost allowance 18 C C designation of accounting income to taxable income 19 Recapture of capital cost allowance 20 Cock adjustments 4)	Return			
To Reporting period: 2003 365 12 Number of days in taxation year:		Utility Name: Clinton Power				Version 2009.1	
11 Reporting period: 2003							
12 Number of days in taxaston year:							
13 14 15 15 15 15 15 15 15							
16 Section C: Reconciliation of accounting income to taxable income		Number of days in taxation year:		365			
16 Section C: Reconcillation of accounting income to taxable income 17 Add: 18 19 Reaphtre of capital cost allowance	13						
16 Section C. Reconcillation of accounting income to taxable income	14						
17 Add:							
18 Recapture of capital cost allowance	16	Section C: Reconciliation of accounting income to taxable income					
13 Recapture of capital cost allowance		Add:					
20 CCA adjustments	18						
21 CEC adjustments	19	Recapture of capital cost allowance	+			0	
22 Gain on sale of non-utility eligible capital property	20	CCA adjustments	+			0	
22 Gain on sale of non-utility eligible capital property			+			0	
23 Gain on saile of utility eligible capital property + 0 0 0			+			0	
24 Loss from joint ventures or partnerships							
15 Demend dividend income			+	0		0	
26 Loss in equity of subsidiaries and affiliates							
27 Loss on disposal of utility assets							
28 Loss on disposal of non-utility assets							
19 Depreciation in inventory-end of year + 0 0 0 0 0 0 0 0 0							
30 Depreciation and amortization adjustments + 0 0 1 1 1 1 1 1 1 1							
31 Dividends credited to investment account + 0 0							
12 Non-deductible enables			-				
133 Non-deductible automobile costs							
14 Non-deductible automobile costs +			_				
155 Donations - amount per books 0 0 0 0 0 0 0 0 0							
156 Interest and penalties on unpaid taxes			т	0			
37 Management bonuses unpaid after 180 days of year end 0 0 0 0 0 0 0 0 0				U			
Sal Ontario capital tax adjustments 0 0 0 0 0 0 0 0 0							
39				0			
Analges in Regulatory Asset balances		Ontario capitai tax adjustments	ļ. —	U			
11 Imputed interest expense on Regulatory Assets		Observes in Developme Asset halomas					
43 Other Additions: (please explain in detail the nature of the item)							
Additions: (please explain in detail the nature of the item)		imputed interest expense on Regulatory Assets					
44		Others Additional (where a small in in detail the mature of the items)					
46		Other Additions. (please explain in detail the nature of the item)					
46			+			U	
1				0		0	
A8							
49 Deduct:		Total Additions on which true-up does not apply	=	Ü	0	0	
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 amorization - considered to be interest expense for PILs - 0 56 Imputed interest income on Regulatory Assets - 0 57 Donations - amount deductible for tax purposes - 0 57 Donations - amount deductible for tax purposes - 0 58 Income from joint ventures or partnerships - 0 59 - 0 0 60 Ontario capital tax adjustments to current or prior year - 0 0 61 - 0 0 0 62 Changes in Regulatory Asset balances - 0 0 63 - 0 0 0 64 - 0 0 0 65 - <t< td=""><td></td><td>Deduct:</td><td></td><td></td><td></td><td></td><td></td></t<>		Deduct:					
52 CEC adjustments - 0 53 Depreciation and amortization adjustments - 0 54 Gain on disposal of assets per financial statements - 0 55 Financing fee amorization - 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 - 0 0 60 Ontario capital tax adjustments to current or prior year - 0 0 61 - 0 0 0 0 62 Changes in Regulatory Asset balances - 0 0 0 0 0 63 - 0 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
53 Depreciation and amortization adjustments - 0 54 Gain on disposal of assets per financial statements - 0 55 Financing fee amorization - 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 - 0 0 60 Ontario capital tax adjustments to current or prior year - 0 0 61 - 0 0 0 62 Changes in Regulatory Asset balances - 0 0 63 - 0 0 0 64 - 0 0 0 65 - 0 0 0 66 - - 0 0 67 - 0 0 0 68 - 0 0			-			0	
54 Gain on disposal of assets per financial statements - 0 55 Financing fee amorization - 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 - 0 60 Ontario capital tax adjustments to current or prior year - 0 61 - 0 62 Changes in Regulatory Asset balances - 0 63 - 0 64 - 0 65 - 0 66 - 0 67 - 0 68 - 0 67 - 0 68 - 0 69 - 0 70 - 0 71 - 0 72 - 0 0 0 <			-			0	
55 Financing fee amorization - considered to be interest expense for PILs -							
Imputed interest income on Regulatory Assets -			-				
57 Donations - amount deductible for tax purposes - 0 58 Income from joint ventures or partnerships - 0 60 Ontario capital tax adjustments to current or prior year - 0 61							
58 Income from joint ventures or partnerships			_				
59			_				
Company Comp		Income from joint ventures or partnerships					
61			-				
62 Changes in Regulatory Asset balances - 0 63 - 0 64 - 0 65 - 0 66 - 0 67 - 0 68 Other deductions: (Please explain in detail the nature of the item) - 0 69 - 0 0 70 - 0 0 71 0 0 0 72 - 0 0 73 - 0 0 74 Total Deductions on which true-up does not apply = 0 0		Untario capital tax adjustments to current or prior year		0			
63	_	Observes in Decodeters Associated					
64 - 0 65 - 0 66 - 0 67 - 0 68 Other deductions: (Please explain in detail the nature of the item) - 0 69 - 0 0 70 - 0 0 71 0 0 0 72 - 0 0 73 - 0 0 74 Total Deductions on which true-up does not apply = 0 0 75 - 0 0		Changes in Regulatory Asset balances					
65							
66							
67 - 0 68 Other deductions: (Please explain in detail the nature of the item) - 0 69 - 0 0 70 - 0 0 71 0 0 0 72 - 0 0 73 - 0 0 74 Total Deductions on which true-up does not apply = 0 0 75 - 0 0 0			-				
68 Other deductions: (Please explain in detail the nature of the item) - 0 69 - 0 0 70 - 0 0 71 0 0 0 72 - 0 0 73 - 0 0 74 Total Deductions on which true-up does not apply = 0 0 75 - 0 0 0			-				
69 - 0 70 - 0 71 0 0 72 - 0 0 73 - 0 0 74 Total Deductions on which true-up does not apply = 0 0 75							
Total Deductions on which true-up does not apply		Other deductions: (Please explain in detail the nature of the item)					
71 72 - 0 0 73 - 0 0 74 Total Deductions on which true-up does not apply = 0 0 75			-				
Total Deductions on which true-up does not apply			-			0	
73 - 0 0							
74 Total Deductions on which true-up does not apply = 0 0 0 0 75							
75			-				
		Total Deductions on which true-up does not apply	=	0	0	0	
76							
	76						

_	A	В	С	D	E	F
1	PILs TAXES - EB-2010-				<u> </u>	<u> </u>
2	Corporate Tax Rates				٧	ersion 2009
3 4	Exemptions, Deductions, of Utility Name: Clinton Power		S			
5	Reporting period: 2003					
6	opog poouooo					
7						Table 1
9	Rates Used in 2003 RAM PI	Ls Applicat			225 004	
	Income Range RAM 2005		0 to		225,001 to	>700,000
11	10 till 2000	Year	225,000		700,000	2100,000
	Income Tax Rate					
	Proxy Tax Year	2003	10 1001		22 (22)	24.4204
14 15	Federal (Includes surtax) and Ontario blended		13.12% 5.50%		22.12% 10.00%	24.12% 12.50%
16	Blended rate		18.62%		32.12%	36.62%
7			1010270		0=11=70	
	Capital Tax Rate		0.300%			
	LCT rate		0.225%			
20	Surtax Ontario Capital Tax	MAX	1.12%			
21	Exemption **	\$5MM	5,000,000			
	Federal Large					
	Corporations Tax	MAX \$10MM	10,000,000			
22	Exemption **	·			1 0000	DA44
	**Exemption amounts	must agre	e with the l	soard-appr	oved 2003	KAM
23	PILs filing					
24						
25	Provided 1				f	Table 2
	Expected Income Tax Rates Income Range	s for 2003 a	nd Capital Ta	x Exemptions	225,001	I
	Expected Rates		to		to	>700,000
29	•	Year	250,000		700,000	
	Income Tax Rate					
	Current year					
32 33	Federal (Includes surtax) Ontario					
34	Blended rate	2003	18.62%		32.12%	36.62%
35						
	Capital Tax Rate	2003	0.300%			
	LCT rate	2003	0.225%			
b	Surtax Ontario Capital Tax	2003 MAX	1.12%			
39	Exemption *** 2003	\$5MM	5,000,000			
	Federal Large					
	Corporations Tax	MAX \$10MM	10,000,000			
	Exemption *** 2003	·	4	ide di e D	nalla !:: 1	4!
<u> </u>	***Allocation of exemp		t comply w	ith the Boa	rd's instri	uctions
2	regarding regulated ac	tivities.				
3	Input Information from 1999	tulo Astrol	2002 Tay Date	Irno		Table 3
	Input Information from Utili Income Range	ty's Actual 1	2003 Tax Retu 0	ıms	225,001	
6	omo rango		to		to	>700,000
7		Year	250,000		700,000	
	Income Tax Rate					
	Current year	2003				
50 51	Federal (Includes surtax) Ontario	1				
51 52	Blended rate	1	18.62%		32.12%	36.62%
53	2.3/1000 1000	1	10.0270		JZ.1Z/0	00.0270
	Capital Tax Rate		0.300%			
55	LCT rate		0.225%			
6	Surtax	PAAV	1.12%			
00	Ontario Capital Tax	MAX \$5MM	3,719,989			
	IEvamption *	\$5MM				
	Exemption * Federal Large					
	Federal Large	MAX	2,934,747			
7	Federal Large Corporations Tax Exemption *	\$10MM				
3	Federal Large Corporations Tax	\$10MM		cation cal	culations i	n your
	Federal Large Corporations Tax Exemption *	\$10MM actual tax	return allo			n your

	A	В	С	D	Е	F	G	Н	I	J	K	L	M	Ν	0
1	PILs TAXES - EB-2010-														
2	Analysis of PILs Tax Account	1562:													
3	Utility Name: Clinton Power														Version 2009.1
4	Reporting period: 2003				Sign Convention	on: 4	for increase; -	for	decrease						0
5															
6															
7															
8	Year start:		01/08/2001		01/01/2002		01/01/2003		01/01/2004		01/01/2005		01/01/2006		
9	Year end:		31/12/2001		31/12/2002		31/12/2003		31/12/2004		31/12/2005		30/04/2006		Total
10															
11	Opening balance:	=	0		0		0		0		0		0		0
	Board-approved PILs tax	+/-													
12	proxy from Decisions (1)		_				0		0		0				0
	PILs proxy from April 1, 2005														
13	- input 9/12 of amount		_										_		0
	True-up Variance	+/-													
14	Adjustment Q4, 2001 (2)		_				0						_		0
	True-up Variance	+/-													
15	Adjustment (3)				0								0		0
	Deferral Account Variance														
16	Adjustment Q4, 2001 (4)										0				0
	Deferral Account Variance	+/-													
17	Adjustment (5)				0								0		0
	Adjustments to reported	+/-													
18	prior years' variances (6)		_												0
19	Carrying charges (7)	+/-													0
	PILs billed to (collected	-													
20	from) customers (8)		0												0
21															
22	Ending balance: # 1562		0		0		0		0		0		0		0
23	1 -														

26 Uncollected PILs

24 25

36

37

42

64 65

67

68

75 76

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

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

- 31 32 33 (1) (i) From the Board's Decision - see Inclusion in Rates, Part III of the TAXCALC spreadsheet for Q4 2001 and 2002. 34 Please insert the Q4, 2001 proxy in column C even though it was approved effective March 1, 2002. 35 If the Board gave more than one decision in the year, calculate a weighted average proxy.
 - (ii) If the Board approved different amounts, input the Board-approved amounts in cells C13 and E13.
 - (iii) Column G In 2003, the initial estimate should include the Q4 2001 PILs tax proxy and the 2002 PILs tax proxy.
 - (iv) Column I The Q4 2001 PILs tax proxy was removed from rates on April 1, 2004 and the 2002 PILs tax proxy remained.
 - (v) Column K The 2002 PILs tax proxy applies to January 1 to March 31, 2005, and the new 2005 PILs tax proxy from April 1 to December 31, 2005.
 - (vi) Column M The 2005 PILs tax proxy will used for the period from January 1 to April 30, 2006.
 - (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 trued up in 2002, 2003 and for the period January 1- March 31, 2004. Input the variance in the whole year reconcilation.
- 43 45 (3) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I132, of the TAXCALC spreadsheet. 46 47 The true-up will compare to the 2002 proxy for 2002, 2003, 2004 and January 1 to March 31, 2005.
- 48 (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 49 50 trued up in 2002, 2003 and for the period January 1- March 31, 2004. Input the deferral variance in the whole year reconciliation.
- 51 (5) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I181, of the TAXCALC spreadsheet. 52 53 The true-up will compare to the 2002 proxy for 2002, 2003, 2004 and January 1 to March 31, 2005.
- 54 55 56 57 (6) The correcting entry should be shown in the year the entry was made. The true-up of the carrying charges will have to be reviewed.
 - (7) Carrying charges are calculated on a simple interest basis.
- (8) (i) PILs collected from customers from March 1, 2002 to March 31, 2004 were based on a fixed charge and a volumetric charge recovery by class. The PILs rate 58 59 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 60 61 62 63 2002 PILs tax proxy recovered by the volumetric rate by class as calculated on sheet 7 of the 2004 RAM. The 2005 PILs tax proxy is being recovered on a volumetric basis by class.
 - (ii) Collections should equal: (a) the actual volumes/ load (kWhs, kWs, Kva) for the period (including net unbilled at period end), multiplied by the PILs volumetric proxy rates by class (from the Q4, 2001and 2002 RAM worksheets) for 2002, 2003 and January 1 to March 31, 2004; plus, (b) customer counts by class in the same period multiplied by the PILs fixed charge rate components.
 - In 2004, use the Board-approved 2002 PILs proxy, recovered on a volumetric basis by class as calculated by the 2004 RAM, sheet 7, for the period April 1 to December 31, 2004, and add this total to the results from the sentence above for January 1 to March 31, 2004.
 - In 2005, use the Board-approved 2005 PILs proxy, recovered on a volumetric basis by class as calculated by the 2005 RAM, sheet 4, for the period April 1 to December 31, 2005. To this total, the 2004 volumetric PILs proxy rate by class should be used to calculate the recovery for the period January 1 to March 31, 2005.
 - (9) Any interim PILs recovery from Board Decisions will be recorded in APH Account # 1590. Final reconciliation of PILs proxy taxes will have to include amounts from 1562 and from 1590.

	A	В	С	D	Е
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"				Version 2004.2
	REGULATORY INFORMATION (REGINFO)				RRR # 2.1.8
	Utility Name: Clinton Power			Colour Code	
	Reporting period: 2004			Input Cell	
5				Formula in Cell	
	Days in reporting period:	366	days		
	Total days in the calendar year:	366	days		
8					
	BACKGROUND				
11	Has the utility reviewed section 149(1) ITA to confirm that it is not subject to regular corporate				
12	tax (and therefore subject to PILs)?		Y/N	Υ	
13	, ,		1/11	.	
	Was the utility recently acquired by Hydro One				
15	and now subject to s.89 & 90 PILs?		Y/N	N	
	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)		-		
	Are the Ontario Capital Tax & Large Corporations Tax Exemptions	OCT	Y/N	Υ	
	shared among the corporate group?	LCT	Y/N	Y	
	Please identify the % used to allocate the OCT and LCT exemptions in	OCT	.,,,	100%	
	Cells C65 & C74 in the TAXCALC spreadsheet.	LCT		100%	
23	1				
24	Accounting Year End		Date	31-Dec-03	
26	MARR NO TAX CALCULATIONS				Regulatory
27	SHEET #7 FINAL RUD MODEL DATA				Income
28	(FROM 1999 FINANCIAL STATEMENTS)				
	USE BOARD-APPROVED AMOUNTS				
30					
31	Rate Base (wires-only)			1,400,263	
	Common Equity Ratio (CER)			50.00%	
7	1-CER			E0 00%	
00				50.00%	
37	Target Return On Equity			9.88%	
39	Debt rate			7.25%	
41	Market Adjusted Revenue Requirement			119,933	
TΖ					
43	1999 return from RUD Sheet #7			47,999	47,999
45	Total Incremental revenue			71,933	
46	Input: Board-approved dollar amounts phased-in				
47	Amount allowed in 2001			23,978	
48	Amount allowed in 2002			23,978	23,978
49	Amount allowed in 2003 and 2004 (will be zero due to Bill 210			_	0
50	unless authorized by the Minister and the Board)				0
51				23,978	· ·
52 53	Total Pagulatory Incomo			854	854 120,787
54	Total Regulatory Income				120,787
	Equity				
56	Lyuny			700,132	
	Return at target ROE			. 00,102	
58	·			69,173	
	Debt				
60				700,132	
	Deemed interest amount in 100% of MARR				
62				50,760	
	Phase-in of interest - Year 1 (2001)				
64	((D43+D47)/D41)*D61			30,463	
-	Phase-in of interest - Year 2 (2002)			40.040	
66	((D43+D47+D48)/D41)*D61			40,612	
68	Phase-in of interest - Year 3 (2003) and forward ((D43+D47+D48)/D41)*D61 (due to Bill 210)			40,612	
69	(עמב נט טווו בוט) (uuc נט טווו בוט)			40,012	
70				50,760	
71				50,700	
لننا			<u> </u>	ı	I.

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1	A SECTION 93 PILs TAX GROSS-UP "SIMPIL"	ITEM	Initial	U	Е	F	G H	M of F	M of F	K M of F	
2	DEFERRAL/VARIANCE ACCOUNTS	I I E IVI	Estimate					Filing	Filing	Filing	
3	TAX CALCULATIONS (TAXCALC)		Latimate					Variance	Variance	rilling	
	("Wires-only" business - see Tab TAXREC)							K-C	Explanation	(June)	
	RRR # 2.1.8									Version 2004.2	
6			\$					\$		\$	
7	Utility Name: Clinton Power										
	Reporting period: 2004									Column	
	Days in reporting period:	366	days							Brought	
	Total days in the calendar year:	366	days							From	
11										TAXREC	
12	I) CORROBATE INCOME TAYED										
14	I) CORPORATE INCOME TAXES						-				
	Regulatory Net Income REGINFO E53	1	120,787					-72,048		48,739	\vdash
16	Regulatory Net Income REGINFO E33	- '	120,707					-72,040		40,739	
	BOOK TO TAX ADJUSTMENTS										
18	DOCK TO THE THE DOCUMENTO										
19	Additions:										
20	Depreciation & Amortization	2	73,439					-25,045		48,394	
21	Employee Benefit Plans - Accrued, Not Paid	3						0		0	
	Tax reserves - beginning of year	4						0	-	0	
	Reserves from financial statements - end of year	4						0		0	
	Regulatory Adjustments - increase in income	5	0					0		0	Ш
	Other Additions (See Tab entitled "TAXREC")	1				_					Щ
26		6						0		0	igspace
27		6						0		0	\vdash
28	"Material Items from "TAXREC 2" worksheet	6						0		0	\vdash
29 30	Other Additions (not "Material") "TAXREC 2"	6					-	0		0	\vdash
	Deductions: Input positive numbers	1		-	-+						\vdash
	Capital Cost Allowance and CEC	7	62,383	-			-	-62,383		0	
	Employee Benefit Plans - Paid Amounts	8	02,000					-02,383		0	\vdash
	Items Capitalized for Regulatory Purposes	9	0					0		0	
	Regulatory Adjustments - deduction for tax purposes in Item 5	10	0	1				0		0	М
	Interest Expense Deemed/ Incurred	11	50,760					-50,760		0	
	Tax reserves - end of year	4	,					0		0	
38	Reserves from financial statements - beginning of year	4						0		0	
39	Contributions to deferred income plans	3						0		0	
	Contributions to pension plans	3						0		0	
	Interest capitalized for accounting but deducted for tax	11						0		0	
$\overline{}$	Other Deductions (See Tab entitled "TAXREC")										
43	"Material" Items from "TAXREC" worksheet	12						0		0	
44		12						0		0	
45	Material Items from "TAXREC 2" worksheet	12	7.400					0		0	
46	Other Deductions (not "Material") "TAXREC 2"	12	7,193				-	-7,193		0	-
48	TAXABLE INCOME/ (LOSS)	-	73,890		-+	-		-217,429	Before loss C/F	97,133	\vdash
49		+	73,090	-	-	-	+	-211,429	D01010 1033 U/F	31,133	Н
	BLENDED INCOME TAX RATE										
	Tab Tax Rates - Regulatory from Table 1; Actual from Table 3	13	18.62%					0.0000%		18.62%	
52	•										
	REGULATORY INCOME TAX		13,758					-13,758	Actual	0	
54											
55											ш
	Miscellaneous Tax Credits	14						0	Actual	0	igspace
57 58	Total Decodeton Income Total	-	10.7				-	10 7			Щ
	Total Regulatory Income Tax	-	13,758				-	-13,758	Actual	0	Щ
59 60		-									\vdash
	II) CAPITAL TAXES	-									
62	III OAL HAZ TAKEO	-				-+	-				\vdash
	Ontario				-						
	Base	15	1,400,263		$\neg t$	\neg		-1,400,263		0	
65		16	5,000,000		$\neg t$	\neg		-5,000,000		0	
66	Taxable Capital		0					-6,400,263		0	
67											
	Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	17	0.3000%					0.0000%		0.3000%	
69	0.1.0.717	1				_	_				ш
70	Ontario Capital Tax		0				-	0		0	Щ
71	Fodoval Large Cornerations Tour	+				_					\vdash
	Federal Large Corporations Tax	40	1 400 000				-	4 400 000		0	\vdash
	Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3	18 19	1,400,263 10,000,000		-+	-	-	-1,400,263 -10,000,000		0	
	Less: Exemption - Lax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital	19	10,000,000		\dashv	-+	-	-10,000,000 -11,400,263		0	$\vdash\vdash$
76	Ταλαυίο Θαμιαί	-	U	-+	\dashv	\dashv	-	-11,400,203		U	\vdash
	Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	20	0.2250%	-	-	-	+	-0.0250%		0.2000%	
78	Tax ratios Togalatory, Table 1, Actual, Table 0	20	0.223076		-	-		-0.020076		3.2000 /8	H
	Gross Amount of LCT before surtax offset (Taxable Capital x Rate)		0	-†			1	0		0	
	Less: Federal Surtax 1.12% x Taxable Income	21	0					0		0	
81											
	Net LCT		0					0		0	
83	I .	1				1					1 I

	A	В	С	D	Е	F	G	Н		J	K	I 1
1	SECTION 93 PILS TAX GROSS-UP "SIMPIL"	ITEM	Initial		-	-	<u> </u>	H	M of F	M of F	M of F	\vdash
	DEFERRAL/VARIANCE ACCOUNTS	LIVI	Estimate						Filing	Filing	Filing	\vdash
			Esumate					\vdash			riiing	\vdash
	TAX CALCULATIONS (TAXCALC)								Variance	Variance	(1	
	("Wires-only" business - see Tab TAXREC)								K-C	Explanation	(June)	
	RRR # 2.1.8							Ш			Version 2004.2	ш
6			\$						\$		\$	
84	III) INCLUSION IN RATES											
85												
	Income Tax Rate used for gross- up (exclude surtax)		18.62%									
87	, , , , , , , , , , , , , , , , , , ,											
	Income Tax (proxy tax is grossed-up)	22	16,906							Actual 2004	0	
89	LCT (proxy tax is grossed-up)	23	10,000							Actual 2004	0	
	Ontario Capital Tax (no gross-up since it is deductible)	24	0							Actual 2004	0	
91	Ornano Capitar Tax (no gross-up since it is deductible)	24	U							Actual 2004	U	
92												
	Total Bill a few Date Adjustment MUST ACREE MITH 2002	25	40,000							A stual 2004	0	
	Total PILs for Rate Adjustment MUST AGREE WITH 2002	25	16,906							Actual 2004	0	
94	RAM DECISION											
95												
96												
	IV) FUTURE TRUE-UPS											
98	IV a) Calculation of the True-up Variance								DR/(CR)			
99	In Additions:											
100	Employee Benefit Plans - Accrued, Not Paid	3							0			
	Tax reserves deducted in prior year	4							0			
	Reserves from financial statements-end of year	4							0			
	Regulatory Adjustments	5							0			
	Other additions "Material" Items TAXREC	6							0			
	Other additions "Material" Items TAXREC 2	6							0			
	In Deductions - positive numbers	ŭ							0			
	Employee Benefit Plans - Paid Amounts	8							0			\vdash
	Items Capitalized for Regulatory Purposes	9							0			
	Regulatory Adjustments	10							0			\vdash
	Interest Adjustment for tax purposes (See Below - cell I204)	11							0			
									0			\vdash
	Tax reserves claimed in current year	4										\vdash
	Reserves from F/S beginning of year	4							0			
	Contributions to deferred income plans	3										
	Contributions to pension plans	3							0			
	Other deductions "Material" Items TAXREC	12							0			
	Other deductions "Material" Item TAXREC 2	12							0			
117												
118	Total TRUE-UPS before tax effect	26						=	0			
119												
120	Income Tax Rate (excluding surtax) from 2004 Utility's tax return							х	18.62%			
121												
122	Income Tax Effect on True-up adjustments							=	0			
123	, ,											
	Less: Miscellaneous Tax Credits	14							0			
125												
	Total Income Tax on True-ups								0			
127	Total moome Tax on True upo								U			
	Income Tax Rate used for gross-up (exclude surtax)								18.62%			
129	income Tax Nate used for gross-up (exclude surfax)								10.02 /6			
	TRUE UR VARIANCE AR HISTMENT								0			
131	TRUE-UP VARIANCE ADJUSTMENT								U			
131	N/1>01 1 d											
	IV b) Calculation of the Deferral Account Variance caused by											
132	changes in legislation											
133												
1.	REGULATORY TAXABLE INCOME /(LOSSES) (as reported in the initial											
	estimate column)							=	73,890			
135												
136	REVISED CORPORATE INCOME TAX RATE				_ 7	_ 7	_	Х	18.62%			L T
137												
138	REVISED REGULATORY INCOME TAX							=	13,758			
139												
	Less: Revised Miscellaneous Tax Credits							-	0			
141												
	Total Revised Regulatory Income Tax							=	13,758			
143	a sycano y casa a sa t								-, -			
	Less: Regulatory Income Tax reported in the Initial Estimate Column (Cell											
144	C58)							_	13,758			
145	,								10,700			
	Regulatory Income Tax Variance							=	0			
147	magaintary moonto run varianos							-	U			\vdash
	Ontario Capital Tax											
								_	1,400,263			
	Base							-				\vdash
	Less: Exemption from tab Tax Rates, Table 2, cell C39							-	5,000,000			
	Revised deemed taxable capital							=	-3,599,737			$oxed{oxed}$
152	D. T. T. D. HOT.								0			ш
	Rate - Tab Tax Rates cell C54							Х	0.3000%			ш
154												ш
155	Revised Ontario Capital Tax							=	0			
	Less: Ontario Capital Tax reported in the initial estimate column (Cell	Ī			Ī	Ī					Ι Π	
	C70)							-	0			
	Regulatory Ontario Capital Tax Variance							=	0			
158										·		
159	Federal LCT											
	Base								1,400,263			
	Less: Exemption from tab Tax Rates, Table 2, cell C40							-	50,000,000			
	Revised Federal LCT							=	-48,599,737			
163									,,			
. 55												

					_	_	_	1				
	A	В	С	D	Е	F	G	Н		J	K	L
	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	ITEM	Initial						M of F	M of F	M of F	
	DEFERRAL/VARIANCE ACCOUNTS		Estimate						Filing	Filing	Filing	
	TAX CALCULATIONS (TAXCALC)								Variance	Variance		
	("Wires-only" business - see Tab TAXREC)								K-C	Explanation	(June)	
	RRR # 2.1.8										Version 2004.2	
6			\$						\$		\$	
	Rate (as a result of legislative changes) tab 'Tax Rates' cell C51								0.2000%			
165												
	Gross Amount								0			
167	Less: Federal surtax							-	0			
168	Revised Net LCT							=	0			
169												
	Less: Federal LCT reported in the initial estimate column (Cell C82)							-	0			
	Regulatory Federal LCT Variance							=	0			
172												
173	Actual Income Tax Rate used for gross-up (exclude surtax)								18.62%			
174												
175	Income Tax (grossed-up)							+	0			
	LCT (grossed-up)							+	0			
	Ontario Capital Tax							+	0			
178												
	DEFERRAL ACCOUNT VARIANCE ADJUSTMENT							=	0			
180												
	TRUE-UP VARIANCE (from cell I130)							+	0			
182												
183	Total Deferral Account Entry (Positive Entry = Debit)							=	0			
	(Deferral Account Variance + True-up Variance)											
185												
186												
187												
188	V) INTEREST PORTION OF TRUE-UP											
	Variance Caused By Phase-in of Deemed Debt											
190												
191	Total deemed interest (REGINFO)								0			
	Interest phased-in (Cell C36)								50,760			
193												
	Variance due to phase-in of debt component of MARR in rates								-50,760			
195	according to the Board's decision											
196												
197	Other Interest Variances (i.e. Borrowing Levels											
	Above Deemed Debt per Rate Handbook)											
	Interest deducted on MoF filing (Cell K36+K41)								0			
	Total deemed interest (REGINFO CELL D61)								0			
201												
	Variance caused by excess debt								0			
203												
	Interest Adjustment for Tax Purposes (carry forward to Cell I110)								0			
205												
	Total Interest Variance								-50,760			
207			<u> </u>									

	٨	D	С	D	E	F
1	A SECTION 93 PILs TAX GROSS-UP "SIMPIL"	В				Г
		LINE	M of F	Non-wires	Wires-only	
	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
	RRR # 2.1.8		Return			
5					Version 2004.2	
	Section A: Identification:					
	Utility Name: Clinton Power					
	Reporting period: 2004					
9	Taxation Year's start date: January 1st, 2004					
10	Taxation Year's end date: December 31st, 2004					
11	Number of days in taxation year:		366	days		
12						
13	Please enter the Materiality Level :		1,750	< - enter materiality	level	
14	(0.25% x Rate Base x CER)	Y/N	Y	Í		
15	(0.25% x Net Assets)	Y/N	N			
16	Or other measure (please provide the basis of the amount)	Y/N	N			
	Does the utility carry on non-wires related operation?	Y/N	N			
	(Please complete the questionnaire in the Background question					
19	the case complete the questionnane in the Buokground question	l lanc v	TOTAL STICKLEY			
	Note: Carry forward Wires-only Data to Tab "TAXCALC" Column K					
21	Tiolo: carly formara trince only Bata to Fab Trittoriae Columnity					
	Section B: Financial statements data:					
23		turne				
	The actual categories of the income statements should be used.	turris.				
	If required please change the descriptions except for amortization, in	toroet o	vnonco and provisi	on for income toy		
	ii required please change the descriptions except for amortization, in	ileresi e	experise and provisi	on for income tax		
26	Please enter the nen wire energian's amount as a resitive asset as	the r-	gram automaticall	troate all amarint		
27	Please enter the non-wire operation's amount as a positive number,			u eats all amounts		
28	in the "non-wires elimination column" as negative values in TAXREC	and 17	AKEUZ.			
29	In a sum a .	-				
	Income:	.	0.477.47		0.4== 16=	
31	Energy Sales	+	2,477,498		2,477,498	
32	Distribution Revenue	+			0	
33	Other Income	+	43,409		43,409	
34	Miscellaneous income	+			0	
35		+			0	
36	Revenue should be entered above this line				<u></u>	
37						
38	Costs and Expenses:					
39	Cost of energy purchased	-	2,032,608		2,032,608	
40	Administration	-	111,652		111,652	
41	Customer billing and collecting	-	76,295		76,295	
42	Operations and maintenance	-	145,381		145,381	
43	Amortization	-	48,394		48,394	
44	Ontario Capital Tax	-			0	
45	Community Relations	-			0	
	Regulatory and Professional	-	57,838		57,838	
47	regulatory and reconstruct	-	01,000		0	
48		-			0	
49					-	
_	Net Income Before Interest & Income Taxes EBIT	=	48,739	0	48,739	
	Less: Interest expense for accounting purposes	-	40,733	0	40,733	
52	Provision for payments in lieu of income taxes	-			0	
	Net Income (loss)	=	48,739	0	48,739	
JJ	(The Net Income (loss) on the MoF column should equal to the net income	-	40,739	U	40,139	
54	(loss) per financial statements on Schedule 1 of the tax return.					
55	,,					
56	Section C: Reconciliation of accounting income to taxable incor	me				
	From T2 Schedule 1					
	BOOK TO TAX ADDITIONS:					
	Provision for income tax	+	0	0	0	
	Federal large corporation tax	+	0	U	0	
	Depreciation & Amortization	+	48,394	0	48,394	
	Employee benefit plans-accrued, not paid	+	70,004	0	0	
	Tax reserves - beginning of year	+	0	0	0	
	Reserves from financial statements- end of year	+	0	0	0	
	Regulatory adjustments	+	0	0	0	
	Material addition items from TAXREC 2	+	0	0	0	
	Other addition items (not Material) from TAXREC 2	+	0		0	
68	Sino. addition tomo (not material) from TANKLO 2	-	U	U	U	
69	Subtotal		48,394	0	48,394	
70	Gubiotai		40,334	U	40,034	
	Other Additions: (Please explain the nature of the additions)	-				
	Recapture of CCA	+			0	
	Non-deductible meals and entertainment expense	+			0	
					0	
	Capital items expensed	+			0	
75 76		+				
		+			0	
77		+			0	
78	Total Other Additions	+			0	
79	Total Other Additions	=	0	0	0	
80	Table 199	ļ .				
81	Total Additions	=	48,394	0	48,394	
82						
	Recap Material Additions:					
84			0	0	0	
85			0	0	0	
86			0		0	
87			0		0	
88			0	0	0	
89			0	0	0	
90			0		0	
_	Total Other additions >materiality level		0		0	
	Other deductions (less than materiality level)		0		0	
	Total Other Additions		0	0	0	
94			0	0	0	
		i	ii	1		

	A	В	С	D	E	F
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	M of F	Non-wires	Wires-only	
	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
4	RRR # 2.1.8		Return			
5					Version 2004.2	
	BOOK TO TAX DEDUCTIONS:					
	Capital cost allowance	-			0	
	Cumulative eligible capital deduction Employee benefit plans-paid amounts	-			0	
	Items capitalized for regulatory purposes	-			0	
	Regulatory adjustments :	-			0	
101	CCA	-			0	
102		-			0	
103	Tax reserves - end of year	-	0	0	0	
	Reserves from financial statements- beginning of year	-	0	0	0	
_	Contributions to deferred income plans	-			0	
	Contributions to pension plans	-			0	
	Interest capitalized for accounting deducted for tax Material deduction items from TAXREC 2	-		0	0	
	Other deduction items (not Material) from TAXREC 2	-	0	0	0	
110	(,,		-	-		
111	Subtotal	=	0	0	0	
	Other deductions (Please explain the nature of the deductions)					
	Charitable donations - tax basis	-			0	
114		-			0	
115 116		-			0	
117		-			0	
118	Total Other Deductions	=	0	0	0	
119						
120	Total Deductions	=	0	0	0	
121						
	Recap Material Deductions:					
123			0	0	0	
124 125			0	0	0	
126			0	0	0	
127			0	0	0	
	Total Other Deductions exceed materiality level		0	0	0	
129	Other Deductions less than materiality level		0	0	0	
	Total Other Deductions		0	0	0	
131	TAVABLE INCOME		07.100		07.400	
	TAXABLE INCOME DEDUCT:	=	97,133	0	97,133	
134		-			0	
135		-			0	
136					0	
137	NET TAXABLE INCOME	=	97,133	0	97,133	
138						
	FROM ACTUAL TAX RETURNS				_	
	Net Federal Income Tax (Must agree with tax return)	+			0	
142	Net Ontario Income Tax (Must agree with tax return) Subtotal	=	0	0	0	
143			0	, , ,	0	
_	Total Income Tax	=	0	0	0	
145						
_	FROM ACTUAL TAX RETURNS					
147			0.00%		0.00%	
148	Net Ontario Income Tax Rate (Must agree with tax return) Blended Income Tax Rate		0.00%		0.00% 0.00%	
150	Diended income Tax Rate		0.00%		0.00%	
	Section D: Detailed calculation of Ontario Capital Tax					
152						
	ONTARIO CAPITAL TAX	•				•
	(From Ontario CT23)					
	PAID-UP CAPITAL					
156 157	Paid-up capital stock	+			0	
	Retained earnings (if deficit, deduct)	+/-			0	
	Capital and other surplus excluding	+			0	
160	appraisal surplus	+			0	
	Loans and advances	+			0	
	Bank loans	+			0	
	Bankers acceptances	+			0	
	Bonds and debentures payable Mortgages payable	+			0	
	Lien notes payable	+			0	
	Deferred credits	+			0	
168	Contingent, investment, inventory and similar reserves	+			0	
	Other reserves not allowed as deductions	+			0	
	Share of partnership(s), joint venture(s) paid-up capital	+			0	
171	Sub-total	=	0	0	0	
1/2	Subtract: Amounts deducted for income tax purposes in excess of amounts	_				
173	booked				0	
	Deductible R&D expenditures and ONTTI costs deferred for	-			Ü	
174	income tax				0	
175	Total (Net) Paid-up Capital	=	0	0	0	
176						
	ELIGIBLE INVESTMENTS					
178		+			0	
	Bonds, lien notes, interest coupons Mortgages due from other corporations	+			0	
	Shares in other corporations	+			0	
	Loans and advances to unrelated corporations	+			0	
183	Eligible loans and advances to related corporations	+			0	
	Share of partnership(s) or joint venture(s) eligible investments	+			0	
185						

	A	В	С	D	E	F
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	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	RRR # 2.1.8		Return			
5					Version 2004.2	
186	Total Eligible Investments	=	0	0	0	
187						

	Δ	n	•	<u> </u>	_	_
-	A A	В	C	D	E .	F
1	SECTION 93 PILS TAX GROSS-UP "SIMPIL"	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	RRR # 2.1.8		Return			
5					Version 2004.2	
188						
189	TOTAL ASSETS					
190						
191	Total assets per balance sheet	+			0	
192	Mortgages or other liabilities deducted from assets	+			0	
193	Share of partnership(s)/ joint venture(s) total assets	+			0	
194	Subtract: Investment in partnership(s)/joint venture(s)	-			0	
195						
196	Total assets as adjusted	=	0	0	0	
197						
198	Add: (if deducted from assets)					
	Contingent, investment, inventory and similar reserves	+			0	
200	Other reserves not allowed as deductions	+			0	
201	Subtract:				0	
	Amounts deducted for income tax purposes in excess of amounts	_				
202	booked				0	
	Deductible R&D expenditures and ONTTI costs deferred	-			0	
203	for income tax					
204	'' '	-			0	
205	Add or subtract: Other adjustments	+/-			0	
206						
207	Total Assets	=	0	0	0	
208						
209						
210	Investment Allowance		0	0	0	
211						
212	Taxable Capital					
213						
	Net paid-up capital	+	0	0	0	
_	Subtract: Investment Allowance	-	0	0	0	
216						
217	Taxable Capital	=	0	0	0	
218						
	Capital Tax Calculation					
	Deduction from taxable capital up to maximum of \$5,000,000		0	0	0	
221	(Input in tab Tax Rates)					
222	Net Taxable Capital		0	0	0	
223						
224	Rate		0.3000%	0.3000%	0.3000%	
225					200	
	Days in taxation year		366	366	366	
227	Divide days by 366		1.00	1.00	1.00	
228	Outside Oscillat Tour (March assessmith OTOO sections)		0	0		
229	Ontario Capital Tax (Must agree with CT23 return)		0	0	0	
230	Ocadica E. Batallad calculation of Lawre Commention Ton					
	Section E: Detailed calculation of Large Corporation Tax					
232	LARGE CORPORATION TAX					
	(From Federal Schedule 33)					
_	CAPITAL					
	ADD:					
230	Reserves that have not been deducted in computing income for the					
237	year under Part I	+			0	
	Capital stock	+			0	
	Retained earnings	+			0	
	Contributed surplus	+			0	
	Any other surpluses	+			0	
	Deferred unrealized foreign exchange gains	+			0	
	All loans and advances to the corporation	+			0	
	All indebtedness- bonds, debentures, notes, mortgages, bankers				Ů	
244	acceptances, or similar obligations	+			0	
	Any dividends declared but not paid	+			0	
	All other indebtedness outstanding for more than 365 days	+			0	
247	, i					
248	Subtotal	=	0	0	0	
249						
	DEDUCT:					
251	Deferred tax debit balance	-			0	
252	Any deficit deducted in computing shareholders' equity	-			0	
	Any patronage dividends 135(1) deducted in computing income					
	under Part I included in amounts above				0	
254	Deferred unrealized foreign exchange losses	-			0	
255	<u> </u>					
256	Subtotal	=	0	0	0	
257						
	Capital for the year		0	0	0	
259		_				

	A	В	С	D	Е	F
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	M of F	Non-wires	Wires-only	
2	TAX RETURN RECONCILIATION (TAXREC)	LINE	Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax	Eliminations	Return	
_	RRR # 2.1.8		Return		Keturn	
5	KKK # 2.1.8		Return		Version 2004.2	
_					version 2004.2	
	INVESTMENT ALLOWANCE					
261						
	Shares in another corporation	+			0	
	Loan or advance to another corporation	+			0	
	Bond, debenture, note, mortgage, or	+			0	
	similar obligation of another corporation	+			0	
	Long term debt of financial institution	+			0	
267	Dividend receivable from another corporation	+			0	
268	Debts of corporate partnerships that were not exempt from tax under Part I.3	+			0	
269	Interest in a partnership	+			0	
270	·					
271	Investment Allowance	=	0	0	0	
272						
273						
274	TAXABLE CAPITAL					
275						
	Capital for the year	=	0	0	0	
277			-	-	•	
	Deduct: Investment allowance	-	0	0	0	
279	Doddon mroomon anonanos		Ü	Ü	· ·	
280	Taxable Capital for taxation year	=	0	0	0	
281	Taxable capital for taxation year		Ü		Ü	
	Deduct: Capital Deduction - maximum of \$50,000,000	-		0	0	
283	(Input in tab 'Tax Rates')			Ü	· ·	
284	Taxable Capital	=	0	0	0	
285	Tuxubic Supriui		U	0	U	
	Rate 0.225% in 2002 and 2003; 0.200% in 2004		0.20000%	0.20000%	0.20000%	
287	Trate 0.223 /6 III 2002 and 2003, 0.200 /6 III 2004		0.2000070	0.2000070	0.2000070	
	Days in year		366	366	366	
	Divide days by 366		1,0000	1.0000	1.0000	
290	Divide days by 300		1.0000	1.0000	1.0000	
291	Gross Part I.3 Tax LCT (Must agree with tax return)	=	0	0	0	
292	Gloss Fait i.3 Tax LCT (Must agree with tax return)	-	U	U	Ü	
	Federal Surtax Rate		1.1200%	1.1200%	1.1200%	
294	1 Odorai Odrian italo		1.120078	1.1200 /8	1.1200/8	
	Less: Federal Surtax = Actual Surtax from tax return	-			0	
296	Less. I eueral outlax = Actual Surtax IIOIII tax IetuIII				U	
	Net Part I.3 Tax - LCT Payable (Must agree with tax return)		0	0	0	
	(If surtax is greater than Gross LCT, then zero)	=	U	U	U	
299	In surax is greater than Gloss LOT, then Zeloj	-				
	Section F: Income and Capital Taxes	-				
301	Deciron 1 . Income and Capital Taxes					
	RECAP FROM ABOVE:	1				
	Total Income Taxes		0	0	0	
	Ontario Capital Tax	+	0	0	0	
	Federal Large Corporations Tax	+	0	0	0	
306	i cuciai Laige Cuipuidiiulis Tax	+	U	U	U	
307	Total income and conital tayon	-	0	0	0	
	Total income and capital taxes	=	0	0	0	
308						

	A	В	С	D	Е	F
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	M of F	Non-wires	Wires-only	'
	Tax and Accounting Reserves	LIINE	Corporate	Eliminations	Tax	
	For MoF Column of TAXCALC		Tax	Liiiiiiiddioiio	Return	
4	(for "wires-only" business - see s. 72 OEB Act)		Return		Rotuin	
	RRR # 2.1.8		rtotani		Version 2004.2	
6						
	Utility Name: Clinton Power					
	Reporting period: 2004					
9						
10	TAX RESERVES					
11						
12	Beginning of Year:					
13					0	
	Reserve for doubtful accounts ss. 20(1)(I)				0	
	Reserve for goods & services ss.20(1)(m)				0	
	Reserve for unpaid amounts ss.20(1)(n)				0	
	Debt and share issue expenses ss.20(1)(e)				0	
	Other				0	
19 20	Other	+			0	
21					0	
	Total (carry forward to the TAXREC worksheet)		0	0	0	
23	Total (carry forward to the TANKEC worksheet)		U	0	U	
	End of Year:					
25	End of real.				0	
	Reserve for doubtful accounts ss. 20(1)(I)				0	
	Reserve for goods & services ss.20(1)(m)				0	
	Reserve for unpaid amounts ss.20(1)(n)				0	
	Debt and share issue expenses ss.20(1)(e)				0	
	Other				0	
31	Other				0	
32					0	
33					0	
	Insert line above this line					
	Total (carry forward to the TAXREC worksheet)		0	0	0	
36						
37						
	FINANCIAL STATEMENT RESERVES					
39	Desiration of Vern					
41	Beginning of Year:				0	
42		+			0	
	Environmental				0	
	Allowance for doubtful accounts				0	
	Inventory obsolescence				0	
	Property taxes				0	
	Other				0	
	Other				0	
49					0	
50	Total (carry forward to the TAXREC worksheet)		0	0	0	
51						
	End of Year:					
53					0	
54					0	
	Environmental	1			0	
	Allowance for doubtful accounts				0	
5/	Inventory obsolescence				0	
	Property taxes Other				0	
	Other				0	
61	- Curior	+			0	
	Insert line above this line				0	
	Total (carry forward to the TAXREC worksheet)		0	0	0	
64	(-say) is made to the frontier womander					

Section 33 Pila TAX GROSS-UP - 'SIMPIL'		A	В	С	D	Е	F
Tax RETURN RECONCILATION (TAXREC 2)	1	Λ	D	U	D		'
Big Series Seri	2	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	M of F	Non-wires	Wires-only	
Fig. Reporting Person Varian 2004.2	3	TAX RETURN RECONCILIATION (TAXREC 2)			Eliminations	Tax	
Builty Namer Clinion Power						Return	
Validity Name: Clinton Power		RRR # 2.1.8		Return			
Buttin Name: Clinton Power Reporting priorit. 2004 366						Version 2004.2	
Reporting period: 2004 19 19 19 19 19 19 19 1	_	Heller Names Clinton Barrer					
10 Number of days in taxation year:							
1 Materiality Level:				366			
13	11	Materiality Level:					
14 Add:				1,1.00			
15 Recepture of capital cost allowance	13	Section C: Reconciliation of accounting income to taxable income					
16 California on sale of eligible capital property							
17 Income or loss for tax purposes- joint ventures or patrenships	15	Recapture of capital cost allowance					
18 Loss on regional of assets						_	
150 Chartrable contentions							
20 Charable donations			-				
21 Taxable capital gains							
22 Depreciation in inventory - end of year							
23 Socientific research expenditures deducted			-			_	
25 Sprinkized interest			+				
28 Non-deductible clusto dues and fees	24	per financial statements	+			0	
27 Non-deductible automobile expenses							
28 Non-deductible life insurance premiums			_				
22 Solt costs on construction and renovation of buildings			-				
30 Non-reductable meals and entertainment							
33 Book loss on joint ventures or partnerships	_						
32 Capital items expensed	_						
33 Debt issue expense			_				
34 Deemed dividend income							
35 Dividends credited to investment account							
36 Financing less deducted in books							
18 Interest paid on income debentures			+			0	
39 Recapture of SR&ED expenditures			+			0	
40 Share issue expense							
41 Write down of capital property							
42 Amounts received in respect of qualifying environment trust							
43 Other Additions: (please explain in detail the nature of the item)							
Debt financing expenses							
15	_	, ,					
46 + - 0 - - 0 - - 0 - - 0 - - 0 - - - 0 -		DODE THICKING OXPORTOGO					
## ## ## ## ## ## ## ## ## ## ## ## ##			+				
49	47		+			0	
50 + 0 0 51 0			+			0	
51 + 0 0 52 + 0 0 53 + 0	49		+			0	
S2	50						
Total Additions	51						
64 Total Additions = 0 0 0 55 Recap of Material Additions: = 0 0 0 57 0 0 0 0 0 58 0<	52					0	
55 Recap of Material Additions: 0		Total Additions		0	0	0	
56 Recap of Material Additions: 0 0 0 57 0 0 0 0 58 0 0 0 0 59 0 0 0 0 60 0 0 0 0 61 0 0 0 0 62 0 0 0 0 63 0 0 0 0 64 0 0 0 0 65 0 0 0 0 0 66 0		Total Additions	_	0	0	0	
57 0		Recap of Material Additions:					
59 0 0 0 0 60 0 0 0 0 61 0 0 0 0 62 0 0 0 0 63 0 0 0 0 0 64 0 </td <td></td> <td></td> <td></td> <td>0</td> <td>0</td> <td>0</td> <td></td>				0	0	0	
60 0	58						
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 70 0 0 0 71 0 0 0 72 0 0 0 73 0 0 0 74 0 0 0 75 0 0 0 76 0 0 0 77 0 0 0 78 0 0 0 80 0 0 0 81 0 0 0	59						
62 0 0 0 0 63 0 0 0 0 64 0 0 0 0 65 0 0 0 0 66 0 0 0 0 67 0 0 0 0 68 0 0 0 0 69 0 0 0 0 70 0 0 0 0 71 0 0 0 0 72 0 0 0 0 73 0 0 0 0 74 0 0 0 0 75 0 0 0 0 76 0 0 0 0 77 0 0 0 0 79 0 0 0 0 80 0 0 0 0 81 0 0 0 0							
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66 0 0 0 0 67 0 0 0 0 68 0 0 0 0 69 0 0 0 0 70 0 0 0 0 71 0 0 0 0 72 0 0 0 0 73 0 0 0 0 74 0 0 0 0 75 0 0 0 0 76 0 0 0 0 77 0 0 0 0 78 0 0 0 0 79 0 0 0 0 80 0 0 0 0 81 0 0 0 0							
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71 0 0 0 72 0 0 0 73 0 0 0 0 74 0 0 0 0 75 0 0 0 0 76 0 0 0 0 77 0 0 0 0 78 0 0 0 0 79 0 0 0 0 80 0 0 0 0 81 0 0 0 0	69						
72 0 0 0 73 0 0 0 74 0 0 0 75 0 0 0 76 0 0 0 77 0 0 0 78 0 0 0 79 0 0 0 80 0 0 0 81 0 0 0							
73 0 0 0 74 0 0 0 75 0 0 0 76 0 0 0 77 0 0 0 78 0 0 0 79 0 0 0 80 0 0 0 81 0 0 0							
74 0 0 0 75 0 0 0 0 76 0 0 0 0 77 0 0 0 0 78 0 0 0 0 79 0 0 0 0 80 0 0 0 0 81 0 0 0 0							
75 0 0 0 76 0 0 0 77 0 0 0 0 78 0 0 0 0 79 0 0 0 0 80 0 0 0 0 81 0 0 0 0							
76 0 0 0 77 0 0 0 0 78 0 0 0 0 79 0 0 0 0 80 0 0 0 0 81 0 0 0 0							
77 0 0 0 78 0 0 0 79 0 0 0 80 0 0 0 81 0 0 0							
78 0 0 0 79 0 0 0 80 0 0 0 81 0 0 0							
79 0 0 0 80 0 0 0 81 0 0 0							
80 0 0 0 81 0 0 0							
	80						
82 0 0 0							
	82			0	0	0	

_	SECTION 93 PILS TAX GROSS-UP "SIMPIL"	В	C	D Non wires	E Wires and	F
	SECTION 93 PILS TAX GROSS-UP "SIMPIL" TAX RETURN RECONCILIATION (TAXREC 2)	LINE	M of F Corporate	Non-wires Eliminations	Wires-only Tax	
4	(for "wires-only" business - see s. 72 OEB Act)		Tax	Eliminations	Return	
	RRR # 2.1.8		Return		Return	
6	THE PARTY OF THE P		rtotum		Version 2004.2	
83			0	0	0	
84			0	0	0	
85			0	0	0	
86			0	0	0	
87			0	0	0	
88			0	0	0	
89			0	0	0	
90 91			0	0	0	
92			0	0	0	
93			0	0	0	
94					•	
95	Total Material additions		0	0	0	
96	Other additions less than materiality level		0	0	0	
	Total Additions		0	0	0	
98						
	Deduct:					
	Gain on disposal of assets per f/s	-			0	
	Dividends not taxable under section 83	-			0	
	Terminal loss from Schedule 8 Depreciation in inventory, end of prior year	-			0	
103	Scientific research expenses claimed in year from Form T661	-			0	
	Bad debts	-			0	
	Book income of joint venture or partnership	-			0	
107	Equity in income from subsidiary or affiliates	-			0	
108	Contributions to a qualifying environment trust	-			0	
	Other income from financial statements	-			0	
	Other deductions: (Please explain in detail the nature of the item)	-				
	Imputed interest on Reg Assets	-			0	
112		-			0	
113		-			0	
114 115		-			0	
116		-			0	
117		-			0	
118		-			0	
119		-			0	
120		-			0	
121		-			0	
	Total Deductions	=	0	0	0	
123	D (M () D ()					
	Recap of Material Deductions:		0	0	0	
125 126			0	0	0	
127			0	0	0	
128			0	0	0	
129			0	0	0	
130			0	0	0	
131			0	0	0	
132			0	0	0	
133			0	0	0	
134			0	0	0	
135			0	0	0	
136 137			0	0	0	
137			0	0	0	
139			0	0	0	
140			0	0	0	
141			0	0	0	
142			0	0	0	
143			0	0	0	
144			0	0	0	
145			0	0	0	
	Total Deductions exceed materiality level		0	0	0	
	Other deductions less than materiality level		0	0	0	
148	Total Deductions		0	0	0	
149						

_	A A	В	С	D	E	F	G	Н
<u>1</u>	SECTION 93 PILs TAX GRO Corporate Tax Rates	188-UP "SI	MPIL"		V	ersion 2004.2		
3	Exemptions, Deductions, or	r Threshold	ls		•	RRR # 2.1.8		
4	Utility Name: Clinton Power							
5	Reporting period: 2004							
6								
7						Table 1		
8	Rates Used in 2002 RAM PI	Ls Applicat	ī	ı				
	Income Range		0		200,001	700 000		
10 11	RAM 2002	Year	to 200,000		to 700,000	>700,000		
	Income Tax Rate	rear	200,000		700,000			
13	Proxy Tax Year	2002						
	Federal (Includes surtax)	2002	0.00%					
15	and Ontario blended		19.12%		34.12%	38.62%		
16	Blended rate		19.12%	0.00%	34.12%	38.62%		
17								
18	Capital Tax Rate		0.300%					
	LCT rate		0.225%					
20	Surtax		1.12%					
	Ontario Capital Tax	MAX	5,000,000					
21	Exemption **	\$5MM	0,000,000					
	Federal Large	MAX	40.000					
22	Corporations Tax	\$10MM	10,000,000					
22 23	Exemption ** **Exemption amounts must	·	the Board or	anroyed 200	DAM DIL C	filing		
23 24	Exemption amounts must	agree with	i ilie board-af	oproved 2002	NAW PILS	ming		
25						Table 2		
	Expected Rates and Exemp	tions for 20	004			2		
	Income Range		0	250,001	400,001			
	Expected Rates 2004		to	to	to	>1,128,000		
29		Year	250,000	400,000	1,128,000			
	Income Tax Rate							
31	Current year	2004						
	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	Conital Tay Data		0.2000/					
	Capital Tax Rate LCT rate		0.300% 0.200%					
	Surtax		1.12%					
00	Ontario Capital Tax	MAX						
39	Exemption ***	\$5MM	5,000,000					
	Federal Large	* -						
	Corporations Tax	MAX	50,000,000					
40	Exemption ***	\$50MM						
41	***Allocation of exemptions	must com	ply with the B	Board's instri	uctions rega	ırding		
	regulated activities.							
43	Innut Information (1999	tula A = t = t	2004 T-: D :			Table 3		
	Input Information from Utili	ty's Actual			400.004			
45 46	Income Range	 	0 to	250,001	400,001	>1,128,000		
46 47		Year	to 250,000	to 400,000	to 1,128,000	71,120,000		
	Income Tax Rate	1001	_50,500	.50,000	.,.20,000			
49	Current year	2004						
	Federal (Includes surtax)		13.12%	22.12%	22.12%	22.12%		
51		1	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%					
	Surtax		1.12%					
	Ontario Capital Tax	MAX	0					
57	Exemption *	\$5MM	U					
	Federal Large	MAX						
	Corporations Tax	\$50MM	25,000,000					
	Exemption *	·						
	* Include copies of the actu			alculations i	n your subn	nission:		
60	Ontario CT23 page 11; fede	eral T2 Sch	edule 36					
61								
62								
63								
64								

	Α	В	С	D
1		SECTION 93 PILs TAX GROSS-UP "SIMPIL"		
2		Filing Requirements related to the "SIMPIL" model		Version 2004.2
3		Utility Name: Clinton Power		RRR # 2.1.8
4		Reporting period: 2004		
5				
6				
7				
8				
9		Documents to be submitted to the Board when filing the Ministry of Finance Column	info	rmation:
10		(Stage 3 filing: normally in July of the year following the reporting period)		
11		D) ("I 0 1 (I 1 D) (I 1 D) (I 1 D)		
12 13		Please file 3 copies of each paper document and 1 CD or disk		
	41	DECIMEO	V	
15	1)	REGINFO	Χ	
	٥١	TAYOALO	V	
16 17	2)	TAXCALC	Χ	
	2)	TAVDEO	V	
19	3)	TAXREC	Χ	
	4\		V	
	4)	Tax Reserves	Χ	
21			Y	
	5)	TAXREC 2	Χ	
23				
24	6)	Tax Rates	Χ	
25				
	7)	Checklist	Χ	
27				
	8)	Background Questionnaire		
29				
	9)	PILs Variance Analysis	Χ	
31				
		Financial statements used to prepare tax returns if different from the audited	X	
32		financial statements submitted to the Board in April 2005		
33				
	11)	Electronic Excel format of the SIMPIL worksheets	Χ	
35	4.00			
	12)	Notices of assessments, and any re-assessments, for:		
37		2001		
38		2002		
39		2003		
40		2004	Х	
41				
	13)	Schedules or pages from CT23 and T2 tax returns	Χ	
43				
44				
45				
46				
47				
48				
49				
50				

	Α	В	С
1		SECTION 93 PILs TAX GROSS-UP "SIMPIL"	
2		Background Questionnaire	Version 2004.2
3		Utility Name: Clinton Power	RRR # 2.1.8
4		Reporting period: 2004	
5			
6	1	Does the company engage in non-regulated activities?	NO
7		Answer:	
8			
9			
10		If the answer to question 1 is "NO", please skip questions 2 to 6.	
11			
12	2	Please identify the types of non-wire operations carried on by the LDC.	
13		Answer:	
14			
15			
16			
	3	Does the LDC intend to transfer the non-wire operations to a separate legal entity and the	
17		expected date?	
18		Answer:	
19			
20			
21			
	4	Please identify the percentage and amount of gross revenues arising from non-wire	
22		operations.	
23		Answer:	
24			
25			
	5	Please identify the percentage and amount of operating expense incurred pertaining to non-	
26		wire operations.	
27		Answer:	
28			
29			
	6	Please identify the percentage and amount of depreciation and capital cost allowance	
30		expenses pertaining to non-wire operations.	
31		Answer:	
32			
33			
34			
_	7	Did the company incur any OPEBs (post employment benefits other than pensions) for	No
35		accounting and tax purposes? (Please identify the amount.)	
36		Answer:	
37			
38	_	BUILD I COMPANY TO THE STATE OF	NI-
	8	Did the company have any reserves for accounting and tax purposes? (Please identify the	NO
39		amount.)	
40		Answer:	
41			
42			
43			
44			

	A	В	С	D	E	F	G	Н	I	J	K	Ν	0
1	SECTION 93 PILs TAX GROS		"SIMPIL"										
2	Analysis of Account 1562:	Defer	red Payments in	n lie	u of Taxes								
3	Utility Name: Clinton Power												Version 2004.2
4	Reporting period: 2004												RRR # 2.1.8
5			Sign Convention	on:	+ for increase;	- fo	r decrease						
6													
7													
8													
9	Year start:		01/10/2001		01/01/2002		01/01/2003		01/01/2004		01/01/2005		
10	Year end:		31/12/2001		31/12/2002		31/12/2003		31/12/2004		31/12/2005		Total
11													
12	Opening balance:	=	0		187,860		165,097		137,527		141,769		0
	Initial Estimate PILs Rate	+/-											
13	Adjustment (1)		186,732		659,320		846,052		706,003		378,943		2,777,050
	True-up Variance	+/-											
14	Adjustment (2)										0		0
	Deferral Account Variance	+/-											
15	Adjustment (3)		_								0		0
	Adjustments to reported												
16	prior years' variances (4)												. 0
17	Carrying charges	+/-	1,128		16,683		8,518		6,688		6,354		39,371
	PILs collected from	-											
18	customers - Proxv (5)		0		-698,766		-882,140		-708,449		-413,838		-2,703,193
19													
	Ending balance: # 1562		187,860		165,097		137,527		141,769		113,228		113,228
21													
	PILs collected from	-											
	customers - Reg Assets (6)												
22			0		0		0		0		#REF!		#REF!
00	I .												

24 | Note:

31 32

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- 25 The purposes of this worksheet is to show the movement in Account 1562.
- 26 For explanation of Account 1562 please refer to Accounting Procedures Handbook for Electric Distribution Utilities
- 28 Please identify if Method 1, 2 or 3 was used to account for the PILs proxy and recovery.

Answer: Method number 1

- 33 (1) (i) From the Initial Estimate Column, under Inclusion in Rates, Part III of the TAXCALC spreadsheet for Q4 2001 and 2002.
 - (ii) If the Board approved different amounts, input the Board-approved amounts in cells C13 and E13.
 - (iii) Column G In 2003, the initial estimate should include the Q4 2001 PILs tax proxy and the 2002 PILs tax proxy.
 - (iv) Column I The Q4 2001 PILs tax proxy was removed from rates on April 1, 2004 and the 2002 PILs tax proxy remained.
 - (v) Column K The 2002 PILs tax proxy applies to January 1 to March 31, 2005, and the new 2005 PILs tax proxy from April 1 to December 31, 2005.
- 40 (2) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I130, of the TAXCALC spreadsheet
- 42 (3) From the Ministry of Finance Variance Column, under Future True-ups, Part IV b, cell I179, of the TAXCALC spreadsheet
- 44 (4) The correcting entry should be shown in the year the entry was made. The true-up of the carrying charges will have to be reviewed.
- (5) (i) PILs collected from customers from March 1, 2002 to March 31, 2004 were based on a fixed charge and a volumetric charge recovery by class. The PILs rate components for Q4 2001and 2002 were calculated in the 2002 approved RAM on sheet 6 and sheet 8.
 In April 2004, the PILs recovery was based on the 2002 PILs tax proxy recovered by the volumetric rate by class as calculated on sheet 7 of the 2004 RAM.
 - The 2005 PILs tax proxy is being recovered on a volumetric basis by class.
 - (ii) Collections should equal: (a) the actual kWhs or kWs for the period (including net unbilled at period end), multiplied by the PILs volumetric proxy rates by class (from the Q4 2001and 2002 RAM worksheets) for 2002, 2003 and January 1 to March 31, 2004; plus, (b) customer counts by class in the same period multiplied by the PILs fixed charge rate components.
 - In 2004, use the Board-approved 2002 PILs proxy, recovered on a volumetric basis by class as calculated by the 2004 RAM, sheet 7, for the period April 1 to December 31, 2004, and add this total to the results from the sentence above for January 1 to March 31, 2004.
 - (6) Any interim PILs recovery from the Reg Asset decisions will be recorded in APH Account # 1590. Final reconciliation of PILs proxy taxes will have to include amounts from 1562 and from 1590.

	A	В	С	D	Е
1	PILs TAXES - EB-2010-				Version 2009.1
	REGULATORY INFORMATION (REGINFO)				
	Utility Name: Clinton Power Reporting period: 2005			Colour Code	
5	Reporting period: 2005			Input Cell Formula in Cell	
	Days in reporting period:	365	days	Torrida in och	
	Total days in the calendar year:	365	days		
8					
	BACKGROUND 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	Υ	
1/	Was the utility recently acquired by Hydro One				
15	and now subject to s.89 & 90 PILs?		Y/N	N	
10	, and the second				
17	Is the utility a non-profit corporation? (If it is a non-profit corporation, please contact the Rates Manager at the OEB)		Y/N	N	
	Are the Ontario Capital Tax & Large Corporations Tax Exemptions	OCT	Y/N	Υ	
	shared among the corporate group?	LCT	Y/N	- ' Y	
	Please identify the % used to allocate the OCT and LCT exemptions in	OCT	1/11	100%	
22	Cells C65 & C74 in the TAXCALC spreadsheet.	LCT		100%	
23	Accounting Year End		Date	12-31-2005	
20	ŭ		Date	12-31-2005	
	MARR NO TAX CALCULATIONS				Regulatory
	SHEET #7 FINAL RUD MODEL DATA (FROM 1999 FINANCIAL STATEMENTS)				Income
	USE BOARD-APPROVED AMOUNTS				
30	OCE BOARD AT TROVED AMOUNTS				
31	Rate Base (wires-only)			1,400,263	
33	Common Equity Ratio (CER)			50.00%	
35	1-CER			50.00%	
50				9.88%	
-	Target Return On Equity			<u> </u>	
70	Debt rate			7.25%	
41	Market Adjusted Revenue Requirement			119,933	
43	1999 return from RUD Sheet #7			47,999	47,999
45	Total Incremental revenue			71,933	
46	Input: Board-approved dollar amounts phased-in				
47	Amount allowed in 2001			23,978	23,978
48	Amount allowed in 2002			23,978	23,978
49 50	Amount allowed in 2003 and 2004 (will be zero due to Bill 210 unless authorized by the Minister and the Board)			_	0
51	Amount allowed in 2005 - Third tranche of MARR re: CDM			23,978	23,978
52	Other Board-approved changes to MARR or incremental revenue			854	854
53		·			0
54	Total Regulatory Income				120,787
55 56	Equity			700,132	
57	Lydiny			700,132	
_	Return at target ROE			69,173	
59		·			
	Debt			700,132	
61 62	Deemed interest amount in 100% of MARR			50,760	
63	20000 INOTOK GITTOKIK III 10070 OF INFINIT			30,100	
	Phase-in of interest - Year 1 (2001)			30,463	
65	((D43+D47)/D41)*D61				
	Phase-in of interest - Year 2 (2002)			40,612	
67 68	((D43+D47+D48)/D41)*D61 Phase-in of interest - Year 3 (2003) and forward			40,612	
69	((D43+D47+D48)/D41)*D61 (due to Bill 210)			40,012	
	Phase-in of interest - 2005			50,760	
71				·	
72				<u> </u>	

	A	В	С	D	E	F	G	Н
	PILS TAXES - EB-2010- PILS DEFERRAL AND VARIANCE ACCOUNTS	ITEM	Initial Estimate		M of F Filing	M of F Filing	Tax Returns	
3	TAX CALCULATIONS (TAXCALC)		Louinato		Variance	Variance		
5	("Wires-only" business - see Tab TAXREC) 0				K-C	Explanation	Version 2009.1	
6	Utility Name: Clinton Power							
7	Reporting period: 2005					***************************************	Column	
9	Days in reporting period:	365	days				Brought	
10	Total days in the calendar year:	365	days				From TAXREC	
12			\$		\$		\$	
13	I) CORPORATE INCOME TAXES			-				
15								
16	Regulatory Net Income REGINFO E53	1	120,787		-65,490		55,297	
18	BOOK TO TAX ADJUSTMENTS							
19	Additions: Depreciation & Amortization	2	73,439		-73,439		0	
21	Employee Benefit Plans - Accrued, Not Paid	3	-,		0		0	
22	Tax reserves - beginning of year Reserves from financial statements - end of year	4			0		0	
24	Regulatory Adjustments - increase in income	5			0		0	
25 26	Other Additions (See Tab entitled "TAXREC") "Material" Items from "TAXREC" worksheet	6			0		0	
27	Other Additions (not "Material") "TAXREC"	6			0		0	
28 29	"Material Items from "TAXREC 2" worksheet Other Additions (not "Material") "TAXREC 2"	6			0		0	
30	Items on which true-up does not apply "TAXREC 3"				0		0	
31	Deductions: Input positive numbers							
33	Capital Cost Allowance and CEC	7	62,383		-62,383		0	
34 35	Employee Benefit Plans - Paid Amounts	8	0		0		0	
36	Items Capitalized for Regulatory Purposes Regulatory Adjustments - deduction for tax purposes in Item 5	9 10			0		0	
37 38	Interest Expense Deemed/ Incurred	11	50,760		-50,760		0	
39	Tax reserves - end of year Reserves from financial statements - beginning of year	4			0		0	
40	Contributions to deferred income plans	3			0		0	
41	Contributions to pension plans Interest capitalized for accounting but deducted for tax	11			0		0	
43	Other Deductions (See Tab entitled "TAXREC")							
44	"Material" Items from "TAXREC" worksheet Other Deductions (not "Material") "TAXREC"	12 12	0		0		0	-
46	Material Items from "TAXREC 2" worksheet	12			0		0	
47 48	Other Deductions (not "Material") "TAXREC 2" C&DM 2005 Incremental OM&A expenses per C&DM Plan	12	7,193		0		0	-
49	Items on which true-up does not apply "TAXREC 3"		.,		0		0	
50 51	TAXABLE INCOME/ (LOSS)		72 900		25 706		55 207	
52			73,890		-25,786		55,297	
53 54	BLENDED INCOME TAX RATE Tab Tax Rates - Regulatory from Table 1; Actual from Table 3	13	18.62%		0.0000%		18.62%	
55	Tab Tax Rates - Regulatory from Table 1, Actual from Table 3	13	10.02%		0.0000%		10.02%	
56	REGULATORY INCOME TAX		13,758		-3,462	Actual	10,296	
57 58								
59 60	Miscellaneous Tax Credits	14			0	Actual	0	
61	Total Regulatory Income Tax		13,758		-3,462	Actual	10,296	
62								
63 64	II) CAPITAL TAXES							
65								
66 67	Ontario Base	15	1,400,263		-1,400,263			
68	Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3	16	7,500,000		-7,500,000			
69 70	Taxable Capital		0		-8,900,263		0	
71	Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	17	0.3000%		0.0000%		0.3000%	
72 73	Ontario Capital Tax		0		0		0	
74								
75 76	Federal Large Corporations Tax Base	18	1,400,263		-1.400.263			
77	Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3	19	50,000,000		-50,000,000			
78 79	Taxable Capital		0		-51,400,263		0	
80	Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	20	0.1750%		0.0000%		0.1750%	
81	Gross Amount of LCT before surtax offset (Taxable Capital x Rate)		0		0		0	
83	Less: Federal Surtax 1.12% x Taxable Income	21	0		0		0	
84 85	Net LCT		0		0		0	<u> </u>
86			U				U	
87 88	III) INCLUSION IN RATES		-	H				
89	Income Tax Rate used for gross- up (exclude surtax)		18.62%					
90	Income Tax (proxy tax is grossed-up)	22	16,906			Actual 2005	0	
92	LCT (proxy tax is grossed-up)	23	0			Actual 2005	0	
93 94	Ontario Capital Tax (no gross-up since it is deductible)	24	0			Actual 2005	0	
95								
96 97	Total PILs for Rate Adjustment MUST AGREE WITH 2005	25	16,906			Actual 2005	0	
98	RAM DECISION	L	<u> </u>					L
99	NA FUTURE TRUE LIRE							
	IV) FUTURE TRUE-UPS IV a) Calculation of the True-up Variance		 	Н	DR/(CR)			-
102	In Additions:				• • • • • • • • • • • • • • • • • • • •			
	Employee Benefit Plans - Accrued, Not Paid Tax reserves deducted in prior year	3			0		-	
105	Reserves from financial statements-end of year	4			0			
106	Regulatory Adjustments Other additions "Material" Items TAXREC	5	-		0			
108	Other additions "Material" Items TAXREC 2	6			0			
109	In Deductions - positive numbers Employee Benefit Plans - Paid Amounts	8		-1	0			-
111	Items Capitalized for Regulatory Purposes	9			0			
112	Regulatory Adjustments Interest Adjustment for tax purposes (See Below - cell E207)	10 11		\vdash	0			-
114	Tax reserves claimed in current year	4			0			
	Reserves from F/S beginning of year Contributions to deferred income plans	3		-1	0			
117	Contributions to pension plans	3			0			
	Other deductions "Material" Items TAXREC Other deductions "Material" Item TAXREC 2	12 12			0			
120								
121 122	Total TRUE-UPS before tax effect	26		=	0			
122		ı	1	ш				

1	A PILS TAXES - EB-2010-	B	C Initial	D	E M of F	F M of F	G Tax	Н
3	PILS DEFERRAL AND VARIANCE ACCOUNTS TAX CALCULATIONS (TAXCALC)		Estimate		Filing Variance	Filing Variance	Returns	
5	("Wires-only" business - see Tab TAXREC) 0				K-C	Explanation	Version 2009.1	
7	Utility Name: Clinton Power Reporting period: 2005							
9	Days in reporting period:	365	days	_			Column Brought	
10	Total days in the calendar year:	365	days	-			From TAXREC	
12			\$		\$		\$	
123	Income Tax Rate (excluding surtax) from 2005 Utility's tax return			X	18.62%			
125 126	Income Tax Effect on True-up adjustments			=	0			
127	Less: Miscellaneous Tax Credits	14			0			
129	Total Income Tax on True-ups				0			
130	Income Tax Rate used for gross-up (exclude surtax)				18.62%			
132	TRUE-UP VARIANCE ADJUSTMENT				0			
134	IV b) Calculation of the Deferral Account Variance caused by changes in legislation							
136	REGULATORY TAXABLE INCOME /(LOSSES) (as reported in the initial estimate column)			=	73,890			
138	REVISED CORPORATE INCOME TAX RATE			х	18.62%			
140	REVISED REGULATORY INCOME TAX			=	13,758			
142 143	Less: Revised Miscellaneous Tax Credits			-	0			
144 145	Total Revised Regulatory Income Tax			=	13,758			
146	Less: Regulatory Income Tax reported in the Initial Estimate Column							=
147 148	(Cell C58)			-	13,758			
149 150	Regulatory Income Tax Variance			=	0			
151	Ontario Capital Tax Base			=	1,400,263			
153	Less: Exemption from tab Tax Rates, Table 2, cell C39			-	7,500,000 -6,099,737			
154 155	Revised deemed taxable capital			=				
156 157	Rate - Tab Tax Rates cell C54			х	0.3000%			
158	Revised Ontario Capital Tax Less: Ontario Capital Tax reported in the initial estimate column (Cell			=	0			
160	C70) Regulatory Ontario Capital Tax Variance			=	0			
161 162	Federal LCT							
163 164	Base Less: Exemption from tab Tax Rates, Table 2, cell C40			-	1,400,263 50,000,000			-
165 166	Revised Federal LCT			=	-48,599,737			_
167 168	Rate (as a result of legislative changes) tab 'Tax Rates' cell C51				0.1750%			
169 170	Gross Amount Less: Federal surtax			-	0			
171	Revised Net LCT			=	0			
173 174	Less: Federal LCT reported in the initial estimate column (Cell C82) Regulatory Federal LCT Variance			Ξ	0			
175 176				=	18.62%			
177	Actual Income Tax Rate used for gross-up (exclude surtax)							
178 179	Income Tax (grossed-up) LCT (grossed-up)			+	0			
181	Ontario Capital Tax			+	0			
183	DEFERRAL ACCOUNT VARIANCE ADJUSTMENT			=	0			
185	TRUE-UP VARIANCE (from cell l132)			+	0			
187	Total Deferral Account Entry (Positive Entry = Debit) (Deferral Account Variance + True-up Variance)			=	0			
188 189								
190 191	V) INTEREST PORTION OF TRUE-UP							
	Variance Caused By Phase-in of Deemed Debt							_
194	Total deemed interest (REGINFO) Interest phased-in (Cell C37)			_	50,760 50,760			_
196 197	Variance due to phase-in of debt component of MARR in rates				0			
198	according to the Board's decision							
200								
	Above Deemed Debt per Rate Handbook) Interest deducted on MoF filling (Cell G37+G42)				0			
203	Total deemed interest (REGINFO CELL D62)				50,760			
205 206	Variance caused by excess debt				0			
207 208	Interest Adjustment for Tax Purposes (carry forward to Cell E113)				0			
209 210	Total Interest Variance				0			
211 212								
1-12				_				

	Δ	_ n	_	D	_	F	
<u> </u>	Α	В	С		E	F	G
	PILs TAXES - EB-2010-	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			Return				
5					Version 2009.1		
6	Section A: Identification:				70.0.0 2000		
7	Utility Name: Clinton Power						
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							
	Please enter the Materiality Level :		1,750	< - enter materiality	, lovol		
		37/81		C - enter materiality	levei		
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					
	(Please complete the questionnaire in the Background questionnaire	works	heet.)				
19	<u>,</u>						
20	Note: Carry forward Wires-only Data to Tab "TAXCALC" Column K						
21	Note: Carry forward Wifes-Only Data to Tab TAXOALC Column N						
	A d. B = 11	-					
22	Section B: Financial statements data:						
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, interes	t expen	se and provision for	income tax			
26			,				
27	Please enter the non-wire operation's amount as a positive number, the page 1	roarem	automatically treats	all amounts			
28	in the "non-wires elimination column" as negative values in TAXREC and			an amounto			
	in the mon-wires elimination column as negative values in TAXREC and	IMAKE	02.				
29							
	Income:						
31	Energy Sales	+	2,541,274		2,541,274		
32	Distribution Revenue	+			0		
33	Other Income	+	43,413		43,413		
34	Miscellaneous income	+	-, -		0		
35	Missolianeous mosmo	+			0		
	Decree of a 111 and a 121 and 221 and				U		
36	Revenue should be entered above this line						
37							
38	Costs and Expenses:						
39	Cost of energy purchased	-	2,097,774		2,097,774		
40	Administration	-	110,776		110,776		
41	Customer billing and collecting	-	75,692		75,692		
42	Operations and maintenance	_	142,428		142,428		
43	Amortization	-	52,053		52,053		
44	Ontario Capital Tax	-			0		
45	Capitalized	-			0		
46	Recovery of Regulatory Assets	-			0		
47	Regulatory and Professional	-	50,667		50,667		
48	Community Relations	-	55,551		0		
49	Goriinanity relations				U		
	Notice and Defend to the control of		55.007	0	55.007		
	Net Income Before Interest & Income Taxes EBIT	=	55,297	0	55,297		
51	Less: Interest expense for accounting purposes	-			0		
52	Provision for payments in lieu of income taxes	-			0		
53	Net Income (loss)	=	55,297	0	55,297		
	(The Net Income (loss) on the MoF column should equal to the net income (loss)		,		,		
54	per financial statements on Schedule 1 of the tax return.)						
55	The second secon						
	Section C: Reconciliation of accounting income to taxable income						
	From T2 Schedule 1						+
	BOOK TO TAX ADDITIONS:						
		<u> </u>		_			
	Provision for income tax	+		0	0		
	Federal large corporation tax	+	0		0		
	Depreciation & Amortization	+		0	0		
62	Employee benefit plans-accrued, not paid	+	0	0	0		
63	Tax reserves - beginning of year	+	0	0	0		
	Reserves from financial statements- end of year	+	0		0		
	Regulatory adjustments on which true-upmay apply (see A66)	+		Ü	0		
		- '-	0	0	0		
	Items on which true-up does not apply "TAXREC 3"			-	-		
	Material addition items from TAXREC 2	+	0	0	0		
	Other addition items (not Material) from TAXREC 2	+	0	0	0		
69		1					
70	Subtotal		0	0	0		
71	- Cunitation			0	0		
	Other Additions: (Please explain the nature of the additions)						
		-					
	Recapture of CCA	+			0		
	Non-deductible meals and entertainment expense	+			0		
75	Capital items expensed -	+	0		0		
76	·	+	0		0		
77		+	Ü		0		
78		+			0		
79	Total Office A 17% co	+			0		
80	Total Other Additions	=	0	0	0		
81							
82	Total Additions	=	0	0	0		
83							
	Recap Material Additions:						
85			0	0	0		†
00			U	U	U		L

Piez		A	В	С	D	Е	F	G
2 TAR ESTURN RECONCILATION (TARREC)	1							3
Tax			LINE					
## Committee of the Com					Eliminations			
Total Characteristics contentially level	_	,				Return		
		0		Return				
## 1	5					Version 2009.1		
1	86			0	0	0		
1	87			0	0	0		
1								
1	_					-		
1 1 1 1 1 1 1 1 1 1						-		
Section Sect								
10 Control Additional 10 10 10 10 10 10 10 1						-		
March Committee Committe								
BOOK TO TAX DEDUCTIONS								
Per DOOR TO TAX DECUCTIONS		Total Other Additions		0	0	0		
Complained eligible capital deduction -								
Second content of the content of t	96	BOOK TO TAX DEDUCTIONS:						
10	97	Capital cost allowance	-			0		
10	98	Cumulative eligible capital deduction	-			0		
100 International content 100 International content 100 International content 100 International content Inte	99	Employee benefit plans-paid amounts	-			0		
100 Requisions adjustments -			-					
100 CCA								
100 doi: 100								
105 Jax reserves - end of year								
105 Reserves from financial statements - Degining of year - 0 0 0	_							
100 Contributions to delivered income plans -								
				0	0			
100 Interest capital geducated for tax								
100 Interest capitalized for accounting deducted for tax			-			0		
100 Interest capitalized for accounting deducted for tax	108	Items on which true-up does not apply "TAXREC 3"		0	0	0		
110 Interview to the second transport NAREC 2 - 0 0 0 0 0 112 110 Other deduction tems (not Material) from TAXREC 2 - 0 0 0 0 0 0 112 Other deductions (Please explain the nature of the deductions) - 0 0 0 0 114 Other deductions (Please explain the nature of the deductions) - 0 0 0 0 114 Other deductions (Please explain the nature of the deductions) - 0 0 0 0 115 Other Deductions - 0 0 0 0 0 0 0 0 0 0			_			0		
11 Other deduction items (not Material) from TAXREC 2				0	0	0		
112	_							
113		Other deduction tems (not Waterial) HOIII TAXKEC 2		0	0	0		
114 Other deductions (Please explain the nature of the deductions)	_			_				
115		Subtotal	=	0	0	0		
116		Other deductions (Please explain the nature of the deductions)						
117	115		-			0		
118	116		-			0		
190	117		-			0		
190	118					0		
Total Other Deductions			-			0		
121		Total Other Deductions	_	0	0	0		
Total Deductions		Total Guior Boddouorio		Ü	0			
128		Total Doductions	_	0	0	0		
124 Recap Material Deductions:		Total Deductions	=	U	U	U		
125		Dance Metarial Dadustiana						
126		Recap Material Deductions:		0	0			
127								
128								
129						-		
130 Total Other Deductions exceed materiality level 0	128				0	0		
131 Other Deductions less than materiality level	129			0	0	0		
131 Other Deductions less than materiality level	130	Total Other Deductions exceed materiality level		0	0	0		
133	131	Other Deductions less than materiality level		0	0	0		
133				0	0	0		
134 TAXABLE INCOME	_			· ·				
135 DEDUCT:			-	55 207	0	55 207		
136 Non-capital loss applied positive number - 0 0 0	135	DEDICT:		33,237	U	33,237		
137 Net capital loss applied positive number -						^		
Charitable donations				0				
139 NET TAXABLE INCOME			-					
140								
141 FROM ACTUAL TAX RETURNS		NET TAXABLE INCOME	=	55,297	0	55,297		
142 Net Federal Income Tax (Must agree with tax return)								
143 Net Ontario Income Tax (Must agree with tax return)	141	FROM ACTUAL TAX RETURNS						
143 Net Ontario Income Tax (Must agree with tax return)	142	Net Federal Income Tax (Must agree with tax return)	+		0	0		
Subtotal	143	Net Ontario Income Tax (Must agree with tax return)	+		0	0		
145 Less: Miscellaneous tax credits (Must agree with tax returns)	_	,		0		0		
146 Total Income Tax = 0 0 0 0 147								
147 148 FROM ACTUAL TAX RETURNS					0			
148 FROM ACTUAL TAX RETURNS		Total modific Tax		U	U	U		
149 Net Federal Income Tax Rate (Must agree with tax return) 0.00% 0.00% Divide federal income tax by the taxable 150 Net Ontario Income Tax Rate (Must agree with tax return) 0.00% 0.00% Divide Ontario income tax by the taxable 151 Blended Income Tax Rate 0.00% 0.00% 0.00% 152 153 Section F: Income and Capital Taxes 0.00% 0.00% 155 RECAP 0.00% 0.00% 0.00% 156 Total Income Taxes + 0.00% 0.00% 157 Ontario Capital Tax + 0.00% 0.00% 158 Federal Large Corporations Tax + 0.00% 0.00% 159 0.00% 0.00% 0.00% 0.00% 0.00% 150 Total income and capital taxes = 0.00% 0.00% 0.00%		EDOM ACTUAL TAY DETUDNS						
150 Net Ontario Income Tax Rate (Must agree with tax return) 0.00% 0			 	0.0001		0.0001		Divide federal income to the division of
151 Blended Income Tax Rate 0.00% 0.00% 152 153 154 155 RECAP 156 Total Income Taxes + 0 0 0 157 Ontario Capital Tax + 0 0 0 158 Federal Large Corporations Tax + 0 0 0 159 150 Total income and capital taxes = 0 0 0 0								
152								Divide Ontario income tax by the taxable
153 Section F: Income and Capital Taxes		Blended Income Tax Rate		0.00%		0.00%		
154 155 RECAP 156 Total Income Taxes + 0 0 157 Ontario Capital Tax + 0 158 Federal Large Corporations Tax + 0 159 - 0 160 Total income and capital taxes = 0 0								
154 155 RECAP 156 Total Income Taxes + 0 0 157 Ontario Capital Tax + 0 158 Federal Large Corporations Tax + 0 159 - 0 160 Total income and capital taxes = 0 0	153	Section F: Income and Capital Taxes						
155 RECAP 156 Total Income Taxes 157 Ontario Capital Tax 158 Federal Large Corporations Tax 159 0 160 Total income and capital taxes						-		
156 Total Income Taxes								
157 Ontario Capital Tax			+	0	0	0		
158 Federal Large Corporations Tax				U	0			
159				0				
160 Total income and capital taxes = 0 0 0		r odorai Larye Ourporaliono Tax		U		U		
		Total income and conital tours	 	2		^		
101			=	0	0	0		
	161							

	A	В	С	D	Е	F
1	PILs TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only	-
	Tax and Accounting Reserves		Corporate	Eliminations	Tax	
	For MoF Column of TAXCALC		Tax		Return	
4	(for "wires-only" business - see s. 72 OEB Act)		Return			
5	0				Version 2009.1	
6						
	Utility Name: Clinton Power					
	Reporting period: 2005					
9						
	TAX RESERVES					
11	-					
	Beginning of Year:				0	
13	December deviated accounts as 20/4\/I\				0	
	Reserve for doubtful accounts ss. 20(1)(I) Reserve for goods & services ss.20(1)(m)				0	
	Reserve for unpaid amounts ss.20(1)(II)				0	
	Debt and share issue expenses ss.20(1)(e)				0	
	Other - Please describe				0	
	Other - Please describe				0	
20					0	
21					0	
22	Total (carry forward to the TAXREC worksheet)		0	0	0	
23						
	End of Year:					
25					0	
	Reserve for doubtful accounts ss. 20(1)(I)		0		0	
	Reserve for goods & services ss.20(1)(m)				0	
	Reserve for unpaid amounts ss.20(1)(n)				0	
	Debt and share issue expenses ss.20(1)(e)				0	
	Other - Please describe				0	
31	Other - Please describe				0	
33					0	
	Insert line above this line				U	
	Total (carry forward to the TAXREC worksheet)		0	0	0	
36	Total (carry forward to the 17000CEO worksheet)		U	<u> </u>	U	
37						
	FINANCIAL STATEMENT RESERVES					
39						
40	Beginning of Year:					
41					0	
42			0		0	
43					0	
44			0		0	
45	Other EMPLOYEE SUTURE REVISETS				0	
	Other -EMPLOYEE FUTURE BENEFITS				0	
	Other - Please describe Other - Please describe				0	
49	Outer - Fidase describe				0	
	Total (carry forward to the TAXREC worksheet)		0	0	0	
51	1. Can't formand to the Trunce wondhoor		U	0	U	
	End of Year:					
53					0	
54			0		0	
55					0	
56			0		0	
57					0	-
	Other -EMPLOYEE FUTURE BENEFITS				0	
	Other - Please describe				0	
-	Other - Please describe				0	
61					0	
	Insert line above this line					
	Total (carry forward to the TAXREC worksheet)		0	0	0	
64						

	A	В	С	D	E	F
1			<u> </u>		_	
	PILs TAXES - EB-2010-	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	
	RATEPAYERS ONLY Shareholder-only Items should be shown on TAXREC 3		Return		Version 2009.1	
7	Shareholder-only items should be shown on TAXREC 3				version 2009. i	
	Utility Name: Clinton Power					
9	Reporting period: 2005					
10	Number of days in taxation year:		365			
	Materiality Level:		1,750			
12						
13 14						
	Section C: Reconciliation of accounting income to taxable income					
	Add:					
17		+			0	
18	Gain on sale of eligible capital property	+	0		0	
19	Loss on disposal of assets Charitable donations (Only if it benefits ratepayers)	+			0	
21	Charitable donations (Only II it benefits ratepayers) Taxable capital gains	+			0	
22	Taxable Capital gains	+			0	
	Scientific research expenditures deducted	+			0	
24	per financial statements	+			0	
	Capitalized interest	+			0	
	Soft costs on construction and renovation of buildings	+			0	
28	Capital items expensed Debt issue expense	+			0	
29	Financing fees deducted in books	+			0	
	Gain on settlement of debt	+			0	
	Interest paid on income debentures	+			0	
	Recapture of SR&ED expenditures	+			0	
	Share issue expense	+			0	
	Write down of capital property Amounts received in respect of qualifying environment trust	+			0	
36	Provision for bad debts	+			0	
37	TOTISION IOI DAG GODIS	+			0	
38		+			0	
39		+			0	
	Other Additions: (please explain in detail the nature of the item)	+			0	
41		+	0		0	
	ONTARIO SPECIFIED TAX CREDITS	+	U		0	
44	ONTINUE OF EOR IED THAT ONEDITO	+			0	
45		+				
46	Total Additions	=	0	0	0	
47						
48	Recap of Material Additions:		0	0	0	
50			0	0		
51			0	0		
52			0	0	0	
53			0	0		
54			0	0		
55 56			0	0		
57			0	0		
58			0	0		
59			0	0		
60			0	0		
61			0	0		
62 63			0	0		
64			0	0		
65			0	0		
66			0	0	0	
67			0	0		
68			0	0		
69 70			0	0		
71			0	0		
			0	0		
			U	· ·	U	
72 73 74			0	0		

	A	В	С	D	E	F
1						
	PILs TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only	
	TAX RETURN RECONCILIATION (TAXREC 2)		Corporate	Eliminations	Tax	
	(for "wires-only" business - see s. 72 OEB Act) RATEPAYERS ONLY		Tax Return		Return	
	Shareholder-only Items should be shown on TAXREC 3		Return		Version 2009.1	
7	Shareholder-only items should be shown on TAXNEC 3				Version 2009.1	
	Utility Name: Clinton Power					
9	Reporting period: 2005					
10	Number of days in taxation year:		365			
	Materiality Level:		1,750			
12	•					
13						
75			0	0	0	
76			0	0	0	
77	Total Material additions		0	0	0	
	Other additions less than materiality level		0	0	0	
	Total Additions		0	0	0	
80	Deduct:					
	Gain on disposal of assets per f/s	_			0	
	Dividends not taxable under section 83	-			0	
	Terminal loss from Schedule 8	-			0	
	Depreciation in inventory, end of prior year	-			0	
86	Scientific research expenses claimed in year from Form T661	-			0	
	Bad debts	-			0	
88	Book income of joint venture or partnership	-			0	
89	Equity in income from subsidiary or affiliates	-			0	
	Contributions to a qualifying environment trust	-			0	
_	Other income from financial statements	-			0	
92		-				
93		-			0	
94		-			0	
96	Other deductions: (Please explain in detail the nature of the item)	-			0	
97		-	0		0	
98		-	U		0	
	Total Deductions		0	0	0	
100			Ü	· ·	· ·	
	Recap of Material Deductions:					
102	•		0	0	0	
103			0	0	0	
104			0	0	0	
105			0	0	0	
106			0	0	0	
107			0	0	0	
108			0	0	0	
109 110			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	
	Total Deductions exceed materiality level		0	0	0	
	Other deductions less than materiality level		0	0	0	
	Total Deductions		0	0	0	
122						

_		_		_		
	Α	В	С	D	Е	F
1						
2	PILs TAXES - EB-2010-					
	TAX RETURN RECONCILIATION (TAXREC 3)					
4	Shareholder-only Items should be shown on TAXREC 3	LINE	M of F	Non-wires	Wires-only	
					-	
5	ITEMS ON WHICH TRUE-UP DOES NOT APPLY		Corporate	Eliminations	Tax	
6	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
7	0		Return			
_	Utility Name: Clinton Power		rtotani		Version 2009.1	
	Othity Name: Clinton Fower				Version 2009.1	
9						
10						
11	Reporting period: 2005					
12	Number of days in taxation year:		365			
13						
14						
15						
	Section C: Reconciliation of accounting income to taxable income					
	Add:					
18						
19	Recapture of capital cost allowance	+			0	
20	CCA adjustments	+			0	
21	CEC adjustments	+			0	
	Gain on sale of non-utility eligible capital property	+			0	
	Gain on sale of utility eligible capital property	+			0	
			0		0	
	Loss from joint ventures or partnerships	+	0			
	Deemed dividend income	+			0	
	Loss in equity of subsidiaries and affiliates	+			0	
	Loss on disposal of utility assets	+			0	
	Loss on disposal of non-utility assets	+			0	
	Depreciation in inventory -end of year	+			0	
	Depreciation and amortization adjustments	+			0	
	Dividends credited to investment account	+			0	
		•				
_	Non-deductible meals	+			0	
33	Non-deductible club dues	+			0	
34	Non-deductible automobile costs	+			0	
35	Donations - amount per books		0		0	
	Interest and penalties on unpaid taxes				0	
	Management bonuses unpaid after 180 days of year end				0	
			0		0	
	Ontario capital tax adjustments		U			
39		+			0	
40	Changes in Regulatory Asset balances	+			0	
41	Imputed interest expense on Regulatory Assets	+			0	
42		+			0	
43	Other Additions: (please explain in detail the nature of the item)	+			0	
44	(P	+			0	
45					0	
46		+	0		0	
	Total Additions on which true-up does not apply	=	0	0	0	
48						
49	Deduct:	L				7
50			-	-		
51	CCA adjustments	-			0	
	CEC adjustments	-			0	
		-			0	
	Depreciation and amortization adjustments	-				
	Gain on disposal of assets per financial statements				0	
	Financing fee amorization - considered to be interest expense for PILs	-			0	
	Imputed interest income on Regulatory Assets	-			0	
57	Donations - amount deductible for tax purposes	-			0	
	Income from joint ventures or partnerships	-			0	
59	1 ** * * 1 *	-			0	
	Ontario capital tax adjustments to current or prior year	-	0		0	
	omano capital tax aujustinents to current or prior year	-	0			
61	Ohanna In Bandatan Asaat kalana				0	
	Changes in Regulatory Asset balances	-			0	
63		-			0	
64		-			0	7
65		-			0	
66		-			0	
67		-			0	
	Other deductions: (Please explain in detail the nature of the item)	-				
	отны исийстонь. (пісаве ехріаті їн исіан тів патиле от тів петії)				0	
69		-			0	
70		-	0		0	
71			0			
72		-	0		0	
73		-	0		0	
	Total Deductions on which true-up does not apply	=	0	0	0	
75	. State 2 Sudditions on which true-up does not apply		U	0	U	
76		-				
76						

STAKES - EB-2010-	TAKES EB-2016- Takes T		Λ	В		D		F
Interest Part Par	prize Tax Rates priprions, Deductions, or Thresholds Name: Clinton Power ting period: 2005 Table 1 Used in 2005 RAM PILs Applications for 2005 The Range	_		Ь	L	U		<u> </u>
### Comparisons	Table 1		Corporate Tax Rates				V	ersion 2009
Table 1 Interest Used in 2005 RAM PILs Applications for 2005	Table 1 Used in 2005 RAM PILs Applications for 2005			r Threshold	s		-	
Table 1 Table 2 Table 2 Table 2 Table 2 Table 3 Table 4 Table 4 Table 5 Table 5 Table 5 Table 5 Table 5 Table 6 Table 6 Table 6 Table 6 Table 7 Tab	Table 1 Used in 2005 RAM PILs Applications for 2005 to	1	Utility Name: Clinton Power	•				
	Used in 2005 RAM PILs Applications for 2005	5	Reporting period: 2005					
	Used in 2005 RAM PILs Applications for 2005	6 7						Table 1
20me Range	Ne Range		Rates Used in 2005 RAM PI	Ls Applicat	ions for 2005			Table I
May	Tax Rate Tax Rate Tax Rate Tax Rate Tax Year Tax Rate Tax Year	9	Income Range	Lorophout			400,001	
	Tax Rate	10	RAM 2005		to		-	>1,128,000
2005 13.12% 17.75% 22.12% 17.75% 22.12% 22.	Tax Year 2005 13.12% 17.75% 22.12% 14.00% 16.00% 16.50% 9.75% 14.00% 16.00%	11		Year	400,000		1,128,000	
13.12% 17.75% 22.12% 17.75% 22.12% 14.00% 17.75% 17.75% 17.75% 14.00% 17.75% 1								
March Marc	District Defended			2005	12 120/		17 750/	22 120/
Decided rate	Table 2	5						
Trate	According Acco	6	Blended rate					
Trate	According Acco	7						
Intax Inta	1.12% 1.12		Capital Tax Rate					
Name	Incomplete Inc		LCT rate					
State Stat	State Stat	:U	Surtax Ontario Capital Tax	MV ∧	1.12%			
Max SoMM So,000,000 So,000 So,	MAX \$50MM \$50,000,000	1			7,500,000			
A	### SoMM \$0,000,000 \$0,000		Federal Large					
Exemption ***	### Principle of the pr		Corporations Tax		50,000,000			
Table 2 Description	Table 2 Content Conte	22	Exemption **	·				
Table 2 Description Capital Tax Exemptions For 2005	Table 2 Content Conte			must agre	e with the l	Board-appi	oved 2005	5 RAM
Decided Income Tax Rates for 2005 and Capital Tax Exemptions for 2005	Steel	2	PILs filing					
Decided Income Tax Rates for 2005 and Capital Tax Exemptions for 2005	Steel	3						
Decided Income Tax Rates for 2005 and Capital Tax Exemptions for 2005	Steel	24 25						Table 2
Come Range	Re Range		Expected Income Tax Rates	s for 2005 a	nd Capital Ta	x Exemption	s for 2005	
Year 250,000 400,000 1,128,000 200me Tax Rate 2005 13.12% 22.12% 2	Year 250,000 400,000 1,128,000 1	27	Income Range					
Come Tax Rate Come Tax Rat	Table 3 Information from Utility's Actual 2005 Tax Returns Table 3 Information from Utility to Actual 2005 Tax Returns Table 3 Information from Utility to Actual 2005 Tax Returns Table 3 Information from Utili		Expected Rates			1.7		>1,128,000
April Apri		9	I T B.(.	Year	250,000	400,000	1,128,000	
Aderal (Includes surtax) 2005 13.12% 22.	Act Control Act Contro	31		2005				
Standard	10		·		13.12%	22.12%	22.12%	22.12%
Seminate 2005 18.62% 27.62% 31.87% 36.12%	Add a color	33	Ontario					
CT rate 2005 0.200%	Act	34	Blended rate					
CT rate 2005 0.200%	Act	35						
	Name	36	A 1. 1	2005				
MAX	MAX 1,500,000 MAX 1,128,000 MAX 1,12							
Semption	State Stat	7	LCT rate					
MAX \$50MM \$50,000,000 \$ \$ \$ \$ \$ \$ \$ \$ \$	MAX \$50MM 50,000,000	37	LCT rate Surtax	2005				
remption *** 2005 *Allocation of exemptions must comply with the Board's instructions garding regulated activities. Table 3 Sout Information from Utility's Actual 2005 Tax Returns Come Range	South Sout	37 38	LCT rate Surtax Ontario Capital Tax	2005 MAX	1.12%			
Allocation of exemptions must comply with the Board's instructions garding regulated activities. Table 3 Sout Information from Utility's Actual 2005 Tax Returns Come Range O 250,001 to to to 1,128,000 Come Tax Rate Irrent year 2005 Ideral (Includes surtax) Intario Semedar ate Intario 1,128,000 1,128,0	Table 3 Tabl	37 38	LCT rate Surtax Ontario Capital Tax Exemption *** 2005	2005 MAX \$7.5MM	1.12%			
Table 3 Tabl	Table 3 Information from Utility's Actual 2005 Tax Returns The Range	37 38	LCT rate Surtax Ontario Capital Tax	2005 MAX \$7.5MM MAX	7,500,000			
Table 3 Dout Information from Utility's Actual 2005 Tax Returns	Table 3 Information from Utility's Actual 2005 Tax Returns The Range	7 3 9	LCT rate Surtax Ontario Capital Tax Exemption *** 2005 Federal Large Corporations Tax Exemption *** 2005	2005 MAX \$7.5MM MAX \$50MM	1.12% 7,500,000 50,000,000			
Second Range	Information from Utility's Actual 2005 Tax Returns 10	7 3 9	LCT rate Surtax Ontario Capital Tax Exemption *** 2005 Federal Large Corporations Tax Exemption *** 2005 ***Allocation of exemption	2005 MAX \$7.5MM MAX \$50MM	1.12% 7,500,000 50,000,000	ith the Boa	ırd's instru	uctions
Come Range	1	7 8 9	LCT rate Surtax Ontario Capital Tax Exemption *** 2005 Federal Large Corporations Tax Exemption *** 2005 ***Allocation of exemption	2005 MAX \$7.5MM MAX \$50MM	1.12% 7,500,000 50,000,000	ith the Boa	ırd's instru	uctions
to to 400,000 1,128,000 250,000 400,000 1,128,000 2000 2000 2000 2000 2000 2000 200	to to 400,000 1,128,000 1,	7 8 9 0 1 2	LCT rate Surtax Ontario Capital Tax Exemption *** 2005 Federal Large Corporations Tax Exemption *** 2005 ***Allocation of exemption regarding regulated ac	2005 MAX \$7.5MM MAX \$50MM tions mus tivities.	1.12% 7,500,000 50,000,000 t comply w		rd's instru	
Year 250,000 400,000 1,128,000 2000 2000 2000 2000 2000 2000 200	Year 250,000 400,000 1,128,000 The Tax Rate 2005 Tal (Includes surtax) 13.12% 22.12% 22.12% 22.12% Tal (Includes surtax) 5.50% 5.50% 14.00% 14.00% Tal Tax Rate 18.62% 27.62% 36.12% 36.12% Tax Rate 0.300% 14.12% Tax Rate 1.12% 1.12% Tax Rate 1.12% Tax Rate 2.12% 22.12% 22.12% 22.12% Tax Rate 3.300% 14.00% 36.12% Tax Rate 3.300% 14.00% Tax Rate 3.300% 14.	7 8 9 0 1 2 3 4	LCT rate Surtax Ontario Capital Tax Exemption *** 2005 Federal Large Corporations Tax Exemption *** 2005 ***Allocation of exemption regarding regulated ac	2005 MAX \$7.5MM MAX \$50MM tions mus tivities.	1.12% 7,500,000 50,000,000 t comply w	ırns		
Come Tax Rate Come Tax Rat	Tax Rate	7 8 9 0 1 2 3 4 5	LCT rate Surtax Ontario Capital Tax Exemption *** 2005 Federal Large Corporations Tax Exemption *** 2005 ***Allocation of exemption regarding regulated ac	2005 MAX \$7.5MM MAX \$50MM tions mus tivities.	1.12% 7,500,000 50,000,000 t comply w 2005 Tax Retu	urns 250,001	400,001	Table 3
2005 13.12% 22.	13.12% 22.12% 2	7 8 9 0 1 2 3 4 5 6	LCT rate Surtax Ontario Capital Tax Exemption *** 2005 Federal Large Corporations Tax Exemption *** 2005 ***Allocation of exemption regarding regulated ac	2005 MAX \$7.5MM MAX \$50MM tions mus tivities.	1.12% 7,500,000 50,000,000 t comply w 2005 Tax Retu 0 to	urns 250,001 to	400,001 to	Table 3
13.12% 22.12% 22.12% 22.12% 14.00% 14.00% 15.50% 5.50% 14.00% 14.00% 16.62% 27.62% 36.12% 36.12%	13.12% 22.12% 2	7 8 9 0 1 2 3 4 5 6 7	LCT rate Surtax Ontario Capital Tax Exemption *** 2005 Federal Large Corporations Tax Exemption *** 2005 ***Allocation of exemption regarding regulated ac Input Information from Utili Income Range	2005 MAX \$7.5MM MAX \$50MM tions mus tivities.	1.12% 7,500,000 50,000,000 t comply w 2005 Tax Retu 0 to	urns 250,001 to	400,001 to	Table 3
14.00% 1	14.00% 14.00% 14.00% 14.00% 14.00% 14.00% 14.00% 18.62% 27.62% 36.12% 3	39 10 11 12 13 14 15 16 17 18	LCT rate Surtax Ontario Capital Tax Exemption *** 2005 Federal Large Corporations Tax Exemption *** 2005 ***Allocation of exemption regarding regulated ac Input Information from Utili Income Range Income Tax Rate	2005 MAX \$7.5MM MAX \$50MM tions mus tivities. ty's Actual 2	1.12% 7,500,000 50,000,000 t comply w 2005 Tax Retu 0 to	urns 250,001 to	400,001 to	Table 3
Remoded rate 18.62% 27.62% 36.12% 36	18.62% 27.62% 36.12% 36.12% 18.62% 27.62% 36.12% 36.12% 18.62% 27.62% 36.12% 36.	37 38 39 40 41 42 43 44 45 46 47 48	LCT rate Surtax Ontario Capital Tax Exemption *** 2005 Federal Large Corporations Tax Exemption *** 2005 ***Allocation of exemption regarding regulated ac Input Information from Utili Income Range Income Tax Rate Current year	2005 MAX \$7.5MM MAX \$50MM tions mus tivities. ty's Actual 2	1.12% 7,500,000 50,000,000 t comply w 2005 Tax Retu 0 to 250,000	250,001 to 400,000	400,001 to 1,128,000	Table 3
Trate 0.175% 1.12%	ate 0.175% 1.12% 1	37 38 39 40 41 45 46 47 48 19	LCT rate Surtax Ontario Capital Tax Exemption *** 2005 Federal Large Corporations Tax Exemption *** 2005 ***Allocation of exemption regarding regulated ac Input Information from Utili Income Range Income Tax Rate	2005 MAX \$7.5MM MAX \$50MM tions mus tivities. ty's Actual 2	1.12% 7,500,000 50,000,000 t comply w 2005 Tax Retu 0 to 250,000	250,001 to 400,000	400,001 to 1,128,000 22.12%	Table 3 >1,128,000 22.12%
Trate 0.175% 1.12%	ate 0.175% 1.12% 1	7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 1 2	LCT rate Surtax Ontario Capital Tax Exemption *** 2005 Federal Large Corporations Tax Exemption *** 2005 ***Allocation of exemption *** 2005 Input Information from Utili Income Range Income Tax Rate Current year Federal (Includes surtax)	2005 MAX \$7.5MM MAX \$50MM tions mus tivities. ty's Actual 2	1.12% 7,500,000 50,000,000 t comply w 2005 Tax Retu 0 to 250,000 13.12% 5.50%	250,001 to 400,000 22.12% 5.50%	400,001 to 1,128,000 22.12% 14.00%	Table 3 >1,128,000
Intax 1.12% Intario Capital Tax	io Capital Tax ption * al Large prations Tax ption * lude copies of the actual tax return allocation calculations in your	7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 3	LCT rate Surtax Ontario Capital Tax Exemption *** 2005 Federal Large Corporations Tax Exemption *** 2005 ***Allocation of exemption regarding regulated ac Input Information from Utili Income Range Income Tax Rate Current year Federal (Includes surtax) Ontario Blended rate	2005 MAX \$7.5MM MAX \$50MM tions mus tivities. ty's Actual 2	1.12% 7,500,000 50,000,000 t comply w 2005 Tax Retu 0 to 250,000 13.12% 5.50% 18.62%	250,001 to 400,000 22.12% 5.50%	400,001 to 1,128,000 22.12% 14.00%	Table 3 >1,128,000
htario Capital Tax emption * deral Large proporations Tax emption * nclude copies of the actual tax return allocation calculations in your	io Capital Tax ption * al Large prations Tax ption * brain 1	7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4	LCT rate Surtax Ontario Capital Tax Exemption *** 2005 Federal Large Corporations Tax Exemption *** 2005 ***Allocation of exemption regarding regulated ac Input Information from Utili Income Range Income Tax Rate Current year Federal (Includes surtax) Ontario Blended rate Capital Tax Rate	2005 MAX \$7.5MM MAX \$50MM tions mus tivities. ty's Actual 2	1.12% 7,500,000 50,000,000 t comply w 2005 Tax Retu 0 to 250,000 13.12% 5.50% 18.62%	250,001 to 400,000 22.12% 5.50%	400,001 to 1,128,000 22.12% 14.00%	Table 3 >1,128,000
temption * \$7.5MM \$5,309,797 \$	ption * \$7.5MM \$5,369,797 al Large	7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5	LCT rate Surtax Ontario Capital Tax Exemption *** 2005 Federal Large Corporations Tax Exemption *** 2005 ***Allocation of exemption regarding regulated ac Input Information from Utili Income Range Income Tax Rate Current year Federal (Includes surtax) Ontario Blended rate Capital Tax Rate LCT rate	2005 MAX \$7.5MM MAX \$50MM tions mus tivities. ty's Actual 2	1.12% 7,500,000 50,000,000 t comply w 2005 Tax Retu 0 to 250,000 13.12% 5.50% 18.62% 0.300% 0.175%	250,001 to 400,000 22.12% 5.50%	400,001 to 1,128,000 22.12% 14.00%	Table 3 >1,128,000 22.12% 14.00%
deral Large proporations Tax emption * nclude copies of the actual tax return allocation calculations in your	al Large prations Tax ption * MAX	10 11 12 13 14 15 16 16 17 18 19 10 10 11 13 14 15 15 16 16 16 16 16 16 16 16 16 16 16 16 16	LCT rate Surtax Ontario Capital Tax Exemption *** 2005 Federal Large Corporations Tax Exemption *** 2005 ***Allocation of exemption regarding regulated ac Input Information from Utili Income Range Income Tax Rate Current year Federal (Includes surtax) Ontario Blended rate Capital Tax Rate LCT rate Surtax	2005 MAX \$7.5MM MAX \$50MM tions mus tivities. Year 2005	1.12% 7,500,000 50,000,000 t comply w 2005 Tax Retu 0 to 250,000 13.12% 5.50% 18.62% 0.300% 0.175%	250,001 to 400,000 22.12% 5.50%	400,001 to 1,128,000 22.12% 14.00%	Table 3 >1,128,000 22.12% 14.00%
propriations Tax \$50MM 25,000,000 comption * nclude copies of the actual tax return allocation calculations in your	prations Tax \$50MM 25,000,000 25,000,000 lude copies of the actual tax return allocation calculations in your	7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 6 6 7 6 7 6 7 7 8 7 8 7 8 7 8 7 8 7 8	LCT rate Surtax Ontario Capital Tax Exemption *** 2005 Federal Large Corporations Tax Exemption *** 2005 ***Allocation of exempregarding regulated ac Input Information from Utili Income Range Income Tax Rate Current year Federal (Includes surtax) Ontario Blended rate Capital Tax Rate LCT rate Surtax Ontario Capital Tax	2005 MAX \$7.5MM MAX \$50MM tions mus tivities. Year 2005	1.12% 7,500,000 50,000,000 t comply w 2005 Tax Retu 0 250,000 13.12% 5.50% 18.62% 0.300% 0.175% 1.12%	250,001 to 400,000 22.12% 5.50%	400,001 to 1,128,000 22.12% 14.00%	Table 3 >1,128,000 22.12% 14.00%
nclude copies of the actual tax return allocation calculations in your	ption * \$50MM	37 38 39 10 11 12 13 14 15 16 17 18 19 10 11 15 16 16 17 16 16 16 16 16 16 16 16 16 16 16 16 16	LCT rate Surtax Ontario Capital Tax Exemption *** 2005 Federal Large Corporations Tax Exemption *** 2005 ***Allocation of exempregarding regulated ac Input Information from Utili Income Range Income Tax Rate Current year Federal (Includes surtax) Ontario Blended rate Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption *	2005 MAX \$7.5MM MAX \$50MM tions mus tivities. Year 2005 MAX \$7.5MM	1.12% 7,500,000 50,000,000 t comply w 2005 Tax Retu 0 250,000 13.12% 5.50% 18.62% 0.300% 0.175% 1.12%	250,001 to 400,000 22.12% 5.50%	400,001 to 1,128,000 22.12% 14.00%	Table 3 >1,128,000 22.12% 14.00%
nclude copies of the actual tax return allocation calculations in your	lude copies of the actual tax return allocation calculations in your	7 8 9 0 1 1 2 3 3 4 5 6 6 7 7 7 7	LCT rate Surtax Ontario Capital Tax Exemption *** 2005 Federal Large Corporations Tax Exemption *** 2005 ***Allocation of exemption regarding regulated ac Input Information from Utili Income Range Income Tax Rate Current year Federal (Includes surtax) Ontario Blended rate Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption * Federal Large Corporations Tax	2005 MAX \$7.5MM MAX \$50MM tions mus tivities. Year 2005 MAX \$7.5MM MAX	1.12% 7,500,000 50,000,000 t comply w 2005 Tax Retu 0 to 250,000 13.12% 5.50% 18.62% 0.300% 0.175% 1.12% 5,369,797	250,001 to 400,000 22.12% 5.50%	400,001 to 1,128,000 22.12% 14.00%	Table 3 >1,128,000 22.12% 14.00%
		7 8 8 9 0 1 1 2 2 3 3 4 4 5 6 6 7 7 7 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	LCT rate Surtax Ontario Capital Tax Exemption *** 2005 Federal Large Corporations Tax Exemption *** 2005 ***Allocation of exemption regarding regulated action regarding regulated regu	2005 MAX \$7.5MM MAX \$50MM tions mus tivities. Year 2005 MAX \$7.5MM MAX \$7.5MM	1.12% 7,500,000 50,000,000 t comply w 2005 Tax Retu 0 to 250,000 13.12% 5.50% 18.62% 0.300% 0.175% 1.12% 5,369,797 25,000,000	250,001 to 400,000 22.12% 5.50% 27.62%	22.12% 14.00% 36.12%	Table 3 >1,128,000 22.12% 14.00% 36.12%
. • ,			LCT rate Surtax Ontario Capital Tax Exemption *** 2005 Federal Large Corporations Tax Exemption *** 2005 ***Allocation of exemption regarding regulated action regarding regulated regu	2005 MAX \$7.5MM MAX \$50MM tions mus tivities. Year 2005 MAX \$7.5MM MAX \$7.5MM	1.12% 7,500,000 50,000,000 t comply w 2005 Tax Retu 0 to 250,000 13.12% 5.50% 18.62% 0.300% 0.175% 1.12% 5,369,797 25,000,000	250,001 to 400,000 22.12% 5.50% 27.62%	22.12% 14.00% 36.12%	Table 3 >1,128,000 22.12% 14.00% 36.12%
			LCT rate Surtax Ontario Capital Tax Exemption *** 2005 Federal Large Corporations Tax Exemption *** 2005 ***Allocation of exemption regarding regulated ac Input Information from Utili Income Range Income Tax Rate Current year Federal (Includes surtax) Ontario Blended rate Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption * Federal Large Corporations Tax Exemption * * Include copies of the	2005 MAX \$7.5MM MAX \$50MM tions mus tivities. Year 2005 MAX \$7.5MM MAX \$7.5MM MAX \$7.5MM MAX \$50MM actual tax	1.12% 7,500,000 50,000,000 t comply w 2005 Tax Retu 0 250,000 13.12% 5.50% 18.62% 0.300% 0.175% 1.12% 5,369,797 25,000,000	250,001 to 400,000 22.12% 5.50% 27.62%	400,001 to 1,128,000 22.12% 14.00% 36.12%	Table 3 >1,128,000 22.12% 14.00% 36.12%

	A	В	С	D	E	F	G	Н	<u> </u>	J	K	L	M	Ν	0
1	PILs TAXES - EB-2010-														
2	Analysis of PILs Tax Account	1562:													
3	Utility Name: Clinton Power														Version 2009.1
4	Reporting period: 2005				Sign Convention	on: 4	for increase; -	for	decrease						0
5															
6															
7															
8	Year start:		01/08/2001		01/01/2002		01/01/2003		01/01/2004		01/01/2005		01/01/2006		
9	Year end:		31/12/2001		31/12/2002		31/12/2003		31/12/2004		31/12/2005		30/04/2006		Total
10															
11	Opening balance:	=	0		0		0		0		0		0		0
	Board-approved PILs tax	+/-													
12	proxy from Decisions (1)						0		0		0				0
	PILs proxy from April 1, 2005														
13	- input 9/12 of amount		_												0
	True-up Variance	+/-													
14	Adjustment Q4, 2001 (2)		_				0								0
	True-up Variance	+/-													
	Adjustment (3)		_		0								0		0
	Deferral Account Variance														
	Adjustment Q4, 2001 (4)		_								0				0
	Deferral Account Variance	+/-													
17	Adjustment (5)		_		0								0		0
	Adjustments to reported	+/-													
18	prior years' variances (6)														0
19	Carrying charges (7)	+/-													0
	PILs billed to (collected	-													
20	from) customers (8)		0												0
21															
	Ending balance: # 1562		0		0		0		0		0		0		0
23				-											

Uncollected PILs 26

24 25

36

37

42

64 65

67

68

75 76

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

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

 32 | (1) (i) From the Board's Decision see Inclusion in Rates, Part III of the TAXCALC spreadsheet for Q4 2001 and 2002. 34 Please insert the Q4, 2001 proxy in column C even though it was approved effective March 1, 2002. 35 If the Board gave more than one decision in the year, calculate a weighted average proxy.
 - (ii) If the Board approved different amounts, input the Board-approved amounts in cells C13 and E13.
 - (iii) Column G In 2003, the initial estimate should include the Q4 2001 PILs tax proxy and the 2002 PILs tax proxy.
 - (iv) Column I The Q4 2001 PILs tax proxy was removed from rates on April 1, 2004 and the 2002 PILs tax proxy remained.
 - (v) Column K The 2002 PILs tax proxy applies to January 1 to March 31, 2005, and the new 2005 PILs tax proxy from April 1 to December 31, 2005.
 - (vi) Column M The 2005 PILs tax proxy will used for the period from January 1 to April 30, 2006.
 - (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 trued up in 2002, 2003 and for the period January 1- March 31, 2004. Input the variance in the whole year reconcilation.
- 43 45 (3) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I132, of the TAXCALC spreadsheet. 46 47 The true-up will compare to the 2002 proxy for 2002, 2003, 2004 and January 1 to March 31, 2005.
- 48 (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 49 50 trued up in 2002, 2003 and for the period January 1- March 31, 2004. Input the deferral variance in the whole year reconciliation.
- 51 (5) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I181, of the TAXCALC spreadsheet. 52 53 The true-up will compare to the 2002 proxy for 2002, 2003, 2004 and January 1 to March 31, 2005.
- 54 55 56 57 (6) The correcting entry should be shown in the year the entry was made. The true-up of the carrying charges will have to be reviewed.
 - (7) Carrying charges are calculated on a simple interest basis.
- (8) (i) PILs collected from customers from March 1, 2002 to March 31, 2004 were based on a fixed charge and a volumetric charge recovery by class. The PILs rate 58 59 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 60 61 62 63 2002 PILs tax proxy recovered by the volumetric rate by class as calculated on sheet 7 of the 2004 RAM. The 2005 PILs tax proxy is being recovered on a volumetric basis by class.
 - (ii) Collections should equal: (a) the actual volumes/ load (kWhs, kWs, Kva) for the period (including net unbilled at period end), multiplied by the PILs volumetric proxy rates by class (from the Q4, 2001and 2002 RAM worksheets) for 2002, 2003 and January 1 to March 31, 2004; plus, (b) customer counts by class in the same period multiplied by the PILs fixed charge rate components.
 - In 2004, use the Board-approved 2002 PILs proxy, recovered on a volumetric basis by class as calculated by the 2004 RAM, sheet 7, for the period April 1 to December 31, 2004, and add this total to the results from the sentence above for January 1 to March 31, 2004.
 - In 2005, use the Board-approved 2005 PILs proxy, recovered on a volumetric basis by class as calculated by the 2005 RAM, sheet 4, for the period April 1 to December 31, 2005. To this total, the 2004 volumetric PILs proxy rate by class should be used to calculate the recovery for the period January 1 to March 31, 2005.
 - (9) Any interim PILs recovery from Board Decisions will be recorded in APH Account # 1590. Final reconciliation of PILs proxy taxes will have to include amounts from 1562 and from 1590.

Distributor Information

Applicant Name

Clinton Power Corporation

OEB Licence Number

ED-2002-0496



Table of Contents

G1.1 Request for Disposition

Tuble of Contents	
Sheet Name	Purpose of Sheet
A1.1 Distributor Information	Enter LDC Data
A2.1 Table of Contents	Table of Contents
A3.1 Prescribed Interest Rates	Prescribed Interest Rates
A3.2 Annual Interest	Annual Interest
A4.1 PILs Tax Proxy	PILs Tax Proxy
B1.1 Rate Classes	Set Up Rate Classes
C1.1 2002 PILs Recovered	2002 PILs Recoverd
C1.2 2003 PILs Recovered	2003 PILs Recovered
C1.3 Jan to Mar 2004 PlLs Rec	Jan to Mar 2004 PILs Recovered
C1.4 Apr to Dec 2004 PILs Rec	Apr to Dec 2004 PILs Recovered
C1.5 Jan To Mar 2005 PILs Rec	Jan To Mar 2005 PILs Recovered
C1.6 Apr to Dec 2005 PILs Rec	Apr to Dec 2005 PILs Recovered
C1.7 Jan To Apr 2006 PILs Rec	Jan To Apr 2006 PILs Recovered
D1.1 Total PIL's Recovered	Total PIL's Recovered
D1.2 Total PIL's By Year	Total PIL's By Year
E1.1 Disp of 1562 Balance	Disposition of Balance Recorded in Account 1562 Deferred PILs
F1.1 Calc Carry Cost 2001	Calculate Carrying Cost 2001
F1.2 Calc Carry Cost 2002	Calculate Carrying Cost 2002
F1.3 Calc Carry Cost 2003	Calculate Carrying Cost 2003
F1.4 Calc Carry Cost 2004	Calculate Carrying Cost 2004
F1.5 Calc Carry Cost 2005	Calculate Carrying Cost 2005
F1.6 Calc Carry Cost 2006	Calculate Carrying Cost 2006
F1.7 Calc Carry Cost 2007	Calculate Carrying Cost 2007
F1.8 Calc Carry Cost 2008	Calculate Carrying Cost 2008
F1.9 Calc Carry Cost 2009	Calculate Carrying Cost 2009
F1.10 Calc Carry Cost 2010	Calculate Carrying Cost 2010
F1.11 Calc Carry Cost 2011	Calculate Carrying Cost 2011
F1.12 Calc Carry Cost 2012	Calculate Carrying Cost 2012

Request for Disposition of 1562 Balance



Name of LDC: Clinton Power Corporation OEB Licence Number: ED-2002-0496

Prescribed Interest Rates

	Approved Deferral and Variance
	Accounts
	Prescribed Interest Rate (per the
	Bankers' Acceptances-3 months Plus
	0.25 Spread)
Q3 2001	7.25
Q2 2006	4.14
Q3 2006	4.59
Q4 2006	4.59
Q1 2007	4.59
Q2 2007	4.59
Q3 2007	4.59
Q4 2007	5.14
Q1 2008	5.14
Q2 2008	4.08
Q3 2008	3.35
Q4 2008	3.35
Q1 2009	2.45
Q2 2009	1.00
Q3 2009	0.55
Q4 2009	0.55
Q1 2010	0.55
Q2 2010	0.55
Q3 2010	0.89
Q4 2010	1.20
Q1 2011	1.47
Q2 2011	1.47
Q3 2011	1.47
Q4 2011	1.47
Q1 2012	1.47
Q2 2012	1.47



Name of LDC: Clinton Power Corporation OEB Licence Number: ED-2002-0496

Annual Interest

	Prescribed		
Month	Interest	Monthly Interest	Cummulative
January-31-01	0.00	0.00%	0.00%
February-28-01	0.00	0.00%	0.00%
March-31-01	0.00	0.00%	0.00%
April-30-01	0.00	0.00%	0.00%
May-31-01	0.00	0.00%	0.00%
June-30-01	0.00	0.00%	0.00%
July-31-01	0.00	0.00%	0.00%
August-31-01	0.00	0.00%	0.00%
September-30-01	0.00	0.00%	0.00%
October-31-01	7.25	0.62%	0.62%
November-30-01	7.25	0.60%	1.21%
December-31-01	7.25	0.62%	1.83%
Effective Annual Interest		1.83%	

	Prescribed		
Month	Interest	Monthly Interest	Cummulative
January-31-02	7.25	0.62%	0.62%
February-28-02	7.25	0.56%	1.17%
March-31-02	7.25	0.62%	1.79%
April-30-02	7.25	0.60%	2.38%
May-31-02	7.25	0.62%	3.00%
June-30-02	7.25	0.60%	3.60%
July-31-02	7.25	0.62%	4.21%
August-31-02	7.25	0.62%	4.83%
September-30-02	7.25	0.60%	5.42%
October-31-02	7.25	0.62%	6.04%
November-30-02	7.25	0.60%	6.63%
December-31-02	7.25	0.62%	7.25%
Effective Annual Interest		7.25%	

	Prescribed		
Month	Interest	Monthly Interest	Cummulative
January-31-03	7.25	0.62%	0.62%
February-28-03	7.25	0.56%	1.17%
March-31-03	7.25	0.62%	1.79%
April-30-03	7.25	0.60%	2.38%
May-31-03	7.25	0.62%	3.00%
June-30-03	7.25	0.60%	3.60%
July-31-03	7.25	0.62%	4.21%
August-31-03	7.25	0.62%	4.83%
September-30-03	7.25	0.60%	5.42%
October-31-03	7.25	0.62%	6.04%
November-30-03	7.25	0.60%	6.63%
December-31-03	7.25	0.62%	7.25%
Effective Annual Interest		7.25%	

	Prescribed		
Month	Interest	Monthly Interest	Cummulative
January-31-04	7.25	0.62%	0.62%
February-29-04	7.25	0.58%	1.19%
March-31-04	7.25	0.62%	1.81%
April-30-04	7.25	0.60%	2.40%
May-31-04	7.25	0.62%	3.02%
June-30-04	7.25	0.60%	3.62%
July-31-04	7.25	0.62%	4.23%
August-31-04	7.25	0.62%	4.85%
September-30-04	7.25	0.60%	5.44%
October-31-04	7.25	0.62%	6.06%
November-30-04	7.25	0.60%	6.65%
December-31-04	7.25	0.62%	7.27%
Effective Annual Interest		7.27%	

	Prescribed		
Month	Interest	Monthly Interest	Cummulative
January-31-05	7.25	0.62%	0.62%
February-28-05	7.25	0.56%	1.17%
March-31-05	7.25	0.62%	1.79%
April-30-05	7.25	0.60%	2.38%
May-31-05	7.25	0.62%	3.00%
June-30-05	7.25	0.60%	3.60%
July-31-05	7.25	0.62%	4.21%
August-31-05	7.25	0.62%	4.83%
September-30-05	7.25	0.60%	5.42%
October-31-05	7.25	0.62%	6.04%
November-30-05	7.25	0.60%	6.63%
December-31-05	7.25	0.62%	7.25%
Effective Annual Interest		7.25%	

	Prescribed		
Month	Interest	Monthly Interest	Cummulative
January-31-06	7.25	0.62%	0.62%
February-28-06	7.25	0.56%	1.17%
March-31-06	7.25	0.62%	1.79%
April-30-06	4.14	0.34%	2.13%
May-31-06	4.14	0.35%	2.48%
June-30-06	4.14	0.34%	2.82%
July-31-06	4.59	0.39%	3.21%
August-31-06	4.59	0.39%	3.60%
September-30-06	4.59	0.38%	3.98%
October-31-06	4.59	0.39%	4.37%
November-30-06	4.59	0.38%	4.74%
December-31-06	4.59	0.39%	5.13%
Effective Annual Interest		5.13%	

	Prescribed		
Month	Interest	Monthly Interest	Cummulative
January-31-07	4.59	0.39%	0.39%
February-28-07	4.59	0.35%	0.74%
March-31-07	4.59	0.39%	1.13%
April-30-07	4.59	0.38%	1.51%
May-31-07	4.59	0.39%	1.90%
June-30-07	4.59	0.38%	2.28%
July-31-07	4.59	0.39%	2.67%

August-31-07	4.59	0.39%	3.06%
September-30-07	4.59	0.38%	3.43%
October-31-07	5.14	0.44%	3.87%
November-30-07	5.14	0.42%	4.29%
December-31-07	5.14	0.44%	4.73%
Effective Annual Interest		4.73%	
	Prescribed		

	Prescribed		
Month	Interest	Monthly Interest	Cummulative
January-31-08	5.14	0.44%	0.44%
February-29-08	5.14	0.41%	0.84%
March-31-08	5.14	0.44%	1.28%
April-30-08	4.08	0.34%	1.62%
May-31-08	4.08	0.35%	1.96%
June-30-08	4.08	0.34%	2.30%
July-31-08	3.35	0.28%	2.58%
August-31-08	3.35	0.28%	2.87%
September-30-08	3.35	0.28%	3.14%
October-31-08	3.35	0.28%	3.43%
November-30-08	3.35	0.28%	3.70%
December-31-08	3.35	0.28%	3.99%
Effective Annual Interest		3.99%	

	Prescribed		
Month	Interest	Monthly Interest	Cummulative
January-31-09	2.45	0.21%	0.21%
February-28-09	2.45	0.19%	0.40%
March-31-09	2.45	0.21%	0.60%
April-30-09	1.00	0.08%	0.69%
May-31-09	1.00	0.08%	0.77%
June-30-09	1.00	0.08%	0.85%
July-31-09	0.55	0.05%	0.90%
August-31-09	0.55	0.05%	0.95%
September-30-09	0.55	0.05%	0.99%
October-31-09	0.55	0.05%	1.04%
November-30-09	0.55	0.05%	1.08%
December-31-09	0.55	0.05%	1.13%
Effective Annual Interest		1.13%	

	Prescribed		
Month	Interest	Monthly Interest	Cummulative
January-31-10	0.55	0.05%	0.05%
February-28-10	0.55	0.04%	0.09%
March-31-10	0.55	0.05%	0.14%
April-30-10	0.55	0.05%	0.18%
May-31-10	0.55	0.05%	0.23%
June-30-10	0.55	0.05%	0.27%
July-31-10	0.89	0.08%	0.35%
August-31-10	0.89	0.08%	0.42%
September-30-10	0.89	0.07%	0.50%
October-31-10	1.20	0.10%	0.60%
November-30-10	1.20	0.10%	0.70%
December-31-10	1.20	0.10%	0.80%
Effective Annual Interest		0.80%	

	Prescribed		
Month	Interest	Monthly Interest	Cummulative

January-31-11	1.47	0.12%	0.12%
February-28-11	1.47	0.11%	0.24%
March-31-11	1.47	0.12%	0.36%
April-30-11	1.47	0.12%	0.48%
May-31-11	1.47	0.12%	0.61%
June-30-11	1.47	0.12%	0.73%
July-31-11	1.47	0.12%	0.85%
August-31-11	1.47	0.12%	0.98%
September-30-11	1.47	0.12%	1.10%
October-31-11	1.47	0.12%	1.22%
November-30-11	1.47	0.12%	1.35%
December-31-11	1.47	0.12%	1.47%
Effective Annual Interest		1.47%	

	Prescribed		
Month	Interest	Monthly Interest	Cummulative
January-31-12	1.47	0.12%	0.12%
February-29-12	1.47	0.12%	0.24%
March-31-12	1.47	0.12%	0.37%
April-30-12	1.47	0.12%	0.49%
May-31-12	0.00	0.00%	0.49%
June-30-12	0.00	0.00%	0.49%
July-31-12	0.00	0.00%	0.49%
August-31-12	0.00	0.00%	0.49%
September-30-12	0.00	0.00%	0.49%
October-31-12	0.00	0.00%	0.49%
November-30-12	0.00	0.00%	0.49%
December-31-12	0.00	0.00%	0.49%
Effective Annual Interest		0.49%	

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Name of LDC: Clinton Power Corporation OEB Licence Number: ED-2002-0496

PILs Tax Proxy

	Year	Amount
Board-approved PILs tax proxy from Decisions	2001	4,091
Board-approved PILs tax proxy from Decisions	2002	19,948
Board-approved PILs tax proxy from Decisions	2005	16,906

OEB Licence Number: ED-2002-0496

Rate Class Selection

Rate Group	Rate Class	Fixed Metric	Vol Metric
RES	Residential	Customer	kWh
GSLT50	General Service Less Than 50 kW	Customer	kWh
GSGT50	General Service 50 to 999 kW	Customer	kW
Sen	Sentinel Lighting	Connection	kW
SL	Street Lighting	Connection	kW
NA	Rate Class 6	NA	NA
NA	Rate Class 7	NA	NA
NA	Rate Class 8	NA	NA
NA	Rate Class 9	NA	NA
NA	Rate Class 10	NA	NA
NA	Rate Class 11	NA	NA
NA	Rate Class 12	NA	NA
NA	Rate Class 13	NA	NA
NA	Rate Class 14	NA	NA
NA	Rate Class 15	NA	NA
NA	Rate Class 16	NA	NA
NA	Rate Class 17	NA	NA
NA	Rate Class 18	NA	NA
NA	Rate Class 19	NA	NA
NA	Rate Class 20	NA	NA
NA	Rate Class 21	NA	NA
NA	Rate Class 22	NA	NA
NA	Rate Class 23	NA	NA
NA	Rate Class 24	NA	NA
NA	Rate Class 25	NA	NA

B1.1 Rate Classes

OEB Licence Number: ED-2002-0496

PILs Recovered March to December 2002

Rate Class	Fixed Metric	PILs Rate 2001 A	PILs Rate 2002 B	Total PILs Rate C = A + B	Monthly Service Charge	Cust/Conn Billed Mar to Dec 2002 D	PILs Recovered E = C * D * 10
Residential	Customer	0.081205	0.395953	0.477158	9.5000	1,366	6,518
General Service Less Than 50 kW	Customer	0.200537	0.977813	1.178351	19.31	231	2,722
General Service 50 to 999 kW	Customer	0.235552	1.148546	1.384099	31.87	14	194
Sentinel Lighting	Connection	0.001566	0.007636	0.009202	0.24	22	2
Street Lighting	Connection	0.000716	0.003491	0.004207	0.12	716	30
						2,349	9,466
Rate Class	Vol Metric	PILs Rate 2001 A	PILs Rate 2002 B	Total PILs Rate C = A + B	Distribution Charge	kWh/kW Billed Mar to Dec 2002 D	PILs Recovered E = C * D
Residential	kWh	0.000080	0.000389	0.000468	0.0093	10,255,118.3333	4,803
General Service Less Than 50 kW	kWh	0.000091	0.000443	0.000534	0.0096	5,729,540.8333	3,060
General Service 50 to 999 kW	kW	0.020542	0.100163	0.120706	3.2523	24,242.5000	2,926
Sentinel Lighting	kW	0.005016	0.024460	0.029476	0.1467	20	1
Street Lighting	kW	0.000723	0.003527	0.004251	0.1200	840	4
							10,793

OEB Licence Number: ED-2002-0496

PILs Recovered 2003

Rate Class	Fixed Metric	PILs Rate 2001 A	PILs Rate 2002 B	Total PILs Rate C = A + B	Monthly Service Charge	Cust/Conn Billed D	PILs Recovered E = C * D * 12
Residential	Customer	0.081205	0.395953	0.477158	9.5000	1,367	7,827
General Service Less Than 50 kW	Customer	0.200537	0.977813	1.178351	19.3100	232	3,281
General Service 50 to 999 kW	Customer	0.235552	1.148546	1.384099	31.8700	14	233
Sentinel Lighting	Connection	0.001566	0.007636	0.009202	0.2400	21	2
Street Lighting	Connection	0.000716	0.003491	0.004207	0.1200	715	36
						2,349	11,379
Rate Class	Vol Metric	PILs Rate 2001 A	PILs Rate 2002 B	Total PILs Rate C = A + B	Distribution Charge	kWh/kW Billed 2003 D	PILs Recovered E = C * D
Residential	kWh	2001 A 0.000080	2002 B 0.000389	Rate C = A + B 0.000468	Charge 0.0093	2003 D 12,304,678	Recovered E = C * D 5,762
Residential General Service Less Than 50 kW	kWh kWh	2001 A 0.000080 0.000091	2002 B 0.000389 0.000443	Rate C = A + B 0.000468 0.000534	Charge 0.0093 0.0096	2003 D 12,304,678 6,654,929	Recovered E = C * D 5,762 3,554
Residential General Service Less Than 50 kW General Service 50 to 999 kW	kWh kWh kW	2001 A 0.000080 0.000091 0.020542	2002 B 0.000389 0.000443 0.100163	Rate C = A + B 0.000468 0.000534 0.120706	Charge 0.0093 0.0096 3.2523	2003 D 12,304,678 6,654,929 28,991	Recovered E = C * D 5,762
Residential General Service Less Than 50 kW General Service 50 to 999 kW Sentinel Lighting	kWh kWh kW kW	2001 A 0.000080 0.000091 0.020542 0.005016	2002 B 0.000389 0.000443	Rate C = A + B 0.000468 0.000534 0.120706 0.029476	0.0093 0.0096 3.2523 0.1467	2003 D 12,304,678 6,654,929 28,991 23	Recovered E = C * D 5,762 3,554
Residential General Service Less Than 50 kW General Service 50 to 999 kW	kWh kWh kW	2001 A 0.000080 0.000091 0.020542	2002 B 0.000389 0.000443 0.100163	Rate C = A + B 0.000468 0.000534 0.120706	Charge 0.0093 0.0096 3.2523	2003 D 12,304,678 6,654,929 28,991 23 998	Recovered E = C * D 5,762 3,554 3,499 1 4
Residential General Service Less Than 50 kW General Service 50 to 999 kW Sentinel Lighting	kWh kWh kW kW	2001 A 0.000080 0.000091 0.020542 0.005016	2002 B 0.000389 0.000443 0.100163 0.024460	Rate C = A + B 0.000468 0.000534 0.120706 0.029476	0.0093 0.0096 3.2523 0.1467	2003 D 12,304,678 6,654,929 28,991 23	Recovered E = C * D 5,762 3,554

OEB Licence Number: ED-2002-0496

PILs Recovered January to March 2004

Rate Class	Fixed Metric	PILs Rate 2001	PILs Rate 2002 B	Total PILs Rate C = A + B	Monthly Service Charge	Cust/Conn Billed Jan to Mar 2004 D	PILs Recovered E = C * D * 3
Residential	Customer	0.081205	0.395953	0.477158	9.5000	1,377	1,971
General Service Less Than 50 kW	Customer	0.200537	0.977813	1.178351	19.3100	252	891
General Service 50 to 999 kW	Customer	0.235552	1.148546	1.384099	31.8700	14	58
Sentinel Lighting	Connection	0.001566	0.007636	0.009202	0.2400	38	1
Street Lighting	Connection	0.000716	0.003491	0.004207	0.1200	709	9
						2,390	2,930
Rate Class	Vol Metric	Α	PILs Rate 2002 B	C = A + B	Distribution Charge	kWh/kW Billed Jan To Mar 2004 D	PILs Recovered E = C * D
Residential	kWh	0.000080		0.000468	0.0093	3,079,566	1,442
General Service Less Than 50 kW	kWh	0.000091	0.000443	0.000534	0.0096	1,582,596	845
General Service 50 to 999 kW	kW	0.020542		0.120706	3.2523	7,804	942
Sentinel Lighting	kW	0.005016		0.029476	0.1467	27	1
Street Lighting	kW	0.000723	0.003527	0.004251	0.1200	248	1
						4,670,239	3,231

PILs Recovered April to December 2004

		PILs Rate		Cust/Conn Billed	
Rate Class	Fixed Metric	Apr to Dec 2004 A	Monthly Service Charge	Apr to Dec 2004 B	PILs Recovered C = A * B * 9
Residential	Customer	0.000000	0.0000	0	0
General Service Less Than 50 kW	Customer	0.000000	0.0000	0	0
General Service 50 to 999 kW	Customer	0.000000	0.0000	0	0
Sentinel Lighting	Connection	0.000000	0.0000	0	0
Street Lighting	Connection	0.000000	0.0000	0	0
Rate Class	Vol Metric	PILs Rate Apr to Dec 2004 A	Distribution Charge	kWh/kW Billed Apr To Dec 2004	PILs Recovered C = A * B
Residential	kWh	0.000863	0.0090	9,238,697	7,969
General Service Less Than 50 kW	kWh	0.000577	0.0093	4,747,788	2,740
General Service 50 to 999 kW	kW	0.183299	3.9491	23,411	4,291
Sentinel Lighting	kW	0.226469	0.8133	80	18
Street Lighting	kW	0.026413	0.8240	743	20

PILs Recovered January to March 2005

Rate Class	Fixed Metric	PILs Rate Jan To Mar 2005 A	Monthly Service Charge	Cust/Conn Billed Jan to Mar 2005 B	PILs Recovered C = A * B * 3
Residential	Customer	0.000000	0.0000	0	0
General Service Less Than 50 kW	Customer	0.000000	0.0000	0	0
General Service 50 to 999 kW	Customer	0.000000	0.0000	0	0
Sentinel Lighting	Connection	0.000000	0.0000	0	0
Street Lighting	Connection	0.000000	0.0000	0	0
				0	0
Rate Class	Vol Metric	PILs Rate Jan To Mar 2005 A	Distribution Charge	kWh/kW Billed Jan To Mar 2005 B	PILs Recovered C = A * B
Residential	kWh	Jan To Mar 2005 A 0.000863	0.0090	Jan To Mar 2005 B 3,193,710	C = A * B 2,755
Residential General Service Less Than 50 kW	kWh kWh	Jan To Mar 2005 A 0.000863 0.000577	0.0090 0.0093	Jan To Mar 2005 B 3,193,710 1,635,015	C = A * B 2,755 944
Residential General Service Less Than 50 kW General Service 50 to 999 kW	kWh kWh kW	Jan To Mar 2005 A 0.000863 0.000577 0.183299	0.0090 0.0093 3.9491	Jan To Mar 2005 B 3,193,710 1,635,015 8,093	C = A * B 2,755
Residential General Service Less Than 50 kW General Service 50 to 999 kW Sentinel Lighting	kWh kWh kW kW	Jan To Mar 2005 A 0.000863 0.000577 0.183299 0.226469	0.0090 0.0093 3.9491 0.8133	Jan To Mar 2005 B 3,193,710 1,635,015 8,093 24	C = A * B 2,755 944
Residential General Service Less Than 50 kW General Service 50 to 999 kW	kWh kWh kW	Jan To Mar 2005 A 0.000863 0.000577 0.183299	0.0090 0.0093 3.9491	Jan To Mar 2005 B 3,193,710 1,635,015 8,093	C = A * B 2,755 944

PILs Recovered April to December 2005

		PILs Rate		Cust/Conn Billed	
Rate Class	Fixed Metric	Apr to Dec 2005 A	Monthly Service Charge	Apr to Dec 2005 B	PILs Recovered C = A * B * 9
Residential	Customer	0.000000	0.0000	0	0
General Service Less Than 50 kW	Customer	0.000000	0.0000	0	0
General Service 50 to 999 kW	Customer	0.000000	0.0000	0	0
Sentinel Lighting	Connection	0.000000	0.0000	0	0
Street Lighting	Connection	0.000000	0.0000	0	0
				0	0
Rate Class	Vol Metric	PILs Rate Apr to Dec 2005	Distribution Charge	kWh/kW Billed Apr To Dec 2005	PILs Recovered
		Α		В	C = A * B
Residential	kWh	0.000792	0.0133	9,581,141	7,592
General Service Less Than 50 kW	kWh	0.000514	0.0131	4,905,044	2,523
General Service 50 to 999 kW	kW	0.126939	4.8365	24,278	3,082
Sentinel Lighting	kW	0.324555	1.9963	73	24
Street Lighting	kW	0.045756	1.7143	751	34
				14,511,286	13,255

PILs Recovered January to April 2006

		PILs Rate		Cust/Conn Billed	
Rate Class	Fixed Metric	Jan To Apr 2006 A	Monthly Service Charge	Jan To Apr 2006 B	PILs Recovered C = A * B * 4
Residential	Customer	0.000000	0.0000	0	0
General Service Less Than 50 kW	Customer	0.000000	0.0000	0	0
General Service 50 to 999 kW	Customer	0.000000	0.0000	0	0
Sentinel Lighting	Connection	0.000000	0.0000	0	0
Street Lighting	Connection	0.000000	0.0000	0	0
				0	0
		PILs Rate		kWh/kW Billed	
Rate Class	Vol Metric	Jan To Apr 2006	Distribution Charge	Jan To Apr 2006	PILs Recovered
		A	-	В	C = A * B
Residential	kWh	0.000792	0.0133	4,218,668	3,343
General Service Less Than 50 kW	kWh	0.000514	0.0131	1,961,191	1,009
General Service 50 to 999 kW	kW	0.126939	4.8365	8,785	1,115
Sentinel Lighting	kW	0.324555	1.9963	69	22
Street Lighting	kW	0.045756	1.7143	339	16

ED-2002-0496 **OEB Licence Number:**

Total PIL's Recoverd

Rate Class	Fixed Metric				PILs Recovered Apr to Dec 2004				PILs Recovered Total
Residential General Service Less Than 50 kW General Service 50 to 999 kW Sentinel Lighting Street Lighting	Customer Customer Customer Connection Connection	6,518 2,722 194 2 30	7,827 3,281 233 2 36	1,971 891 58 1 9	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	16,316 6,893 484 5 75
Rate Class	Vol Metric				PILs Recovered Apr to Dec 2004	PILs Recovered	PILs Recovered	PILs Recovered	
Residential General Service Less Than 50 kW General Service 50 to 999 kW Sentinel Lighting Street Lighting	kWh kWh kW kW kW	4,803 3,060 2,926 1 4	5,762 3,554 3,499 1 4	1,442 845 942 1 1	7,969 2,740 4,291 18 20		7,592 2,523 3,082 24 34	1,009	33,667 14,675 17,339 71 85
Rate Class					15,038 PILs Recovered Apr to Dec 2004		13,255 PILs Recovered	5,505 PILs Recovered	65,837
Residential General Service Less Than 50 kW General Service 50 to 999 kW Sentinel Lighting Street Lighting		11,321 5,782 3,120 3 34	13,590 6,835 3,732 3 40	3,413 1,736 1,000 2 10	7,969 2,740 4,291 18 20	2,755 944 1,483 5 7	7,592 2,523 3,082 24 34	3,343 1,009 1,115 22 16	49,983 21,568 17,823 77 160

ED-2002-0496 **OEB Licence Number:**

Total PIL's Recoverd by Year

		PILs Recovered	PILs Recovered	PILs Recovered	PILs Recovered	PILs Recovered	PILs Recovered
Rate Class	Fixed Metric	Mar to Dec 2002	Jan to Dec 2003	Jan to Dec 2004	Jan to Dec 2005	Jan to Apr 2006	Total
Residential	Customer	6,518	7,827	1,971	0	0	16,316
General Service Less Than 50 kW	Customer	2,722	,	891	0	0	6,893
General Service 50 to 999 kW	Customer	194	,		0	0	
Sentinel Lighting	Connection	2	2	1	0	0	5
Street Lighting	Connection	30		9	0	0	75
Offeet Lighting	Connection	9,466			0		
Rate Class	Vol Metric	PILs Recovered	PILs Recovered Jan to Dec 2003	PILs Recovered	PILs Recovered	PILs Recovered	
Residential	kWh	4,803	5,762	9,411	10,347	3,343	33,667
General Service Less Than 50 kW	kWh	3,060	,	· · · · · · · · · · · · · · · · · · ·			14,675
General Service 50 to 999 kW	kW	2,926	,	· · · · · · · · · · · · · · · · · · ·			17,339
Sentinel Lighting	kW	2,320	0,400	19	4,303 29		71
Street Lighting	kW	4	4	21	41	16	85
Officer Eighting	KVV	10,793	12,821	18,270			65,837
Rate Class		PILs Recovered	PILs Recovered Jan to Dec 2003	PILs Recovered	PILs Recovered	PILs Recovered	<u>, </u>
Residential		11,321	13,590	11,383	10,347	3,343	49,983
General Service Less Than 50 kW		5,782	6,835	4,476	3,466	1,009	21,568
General Service 50 to 999 kW		3,120	3,732	5,291	4,565	1,115	17,823
Sentinel Lighting		3	3	20	29	22	77
Street Lighting		34	40	30	41	16	160
		20,259	24,200	21,200	18,449	5,505	89,612

Name of LDC: Clinton Power Corporation
OEB Licence Number: ED-2002-0496

Disposition of Balance Recorded in Account 1562 Deferred PILs

Year start: Year end:	01/10/2001 31/12/2001	01/01/2002 31/12/2002	01/01/2003 31/12/2003	01/01/2004 31/12/2004	01/01/2005 31/12/2005	01/01/2006 30/04/2006	01/05/2006 31/12/2006	01/01/2007 31/12/2007	01/01/2008 31/12/2008	01/01/2009 31/12/2009	01/01/2010 31/12/2010	01/01/2011 31/12/2011	01/01/2012 30/04/2012
Principal Opening balance: # 1562 Board-approved PILs tax proxy from Decisions ⁽¹⁾ +		4,091 19,948	-1,586 24,039	-1,747 20,971	-1,976 17,667	-2,758 5,635	-2,627	-2,627	-2,627	-2,627	-2,627	-2,627	-2,627
True-up Variance Adjustment Q4, 2001 ⁽²⁾ + True-up Variance Adjustment ⁽³⁾ + Deferral Account Variance Adjustment Q4, 2001 ⁽⁴⁾ +	/-	1	0	0	0		0	0	0	0	0	0	0
Deferral Account Variance Adjustment ⁽⁵⁾ + Adjustments to reported prior years' variances ⁽⁶⁾ +		-5,367	0	0	0		0	0	0	0	0	0	0
PILs collected from customers - Proxy ⁽⁶⁾ Principal Ending balance: # 1562	4.091	-20,259 -1,586	-24,200	-21,200	-18,449	-5,505	-2,627	-2,627	-2,627	-2,627	-2,627	-2,627	-2,627
Principal Opening balance: # 1562 Carrying charges ⁽⁷⁾ + Principal Ending balance: # 1562	0	25 229 254	254 -120 134	134 -166 -32	-32 -190 -222	-222 -58 -280	-280 -79 -359	-359 -124 -483	-483 -105 -588	-588 -30 -618	-618 -21 -639	-639 -39 -677	-677 -13 -690

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

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

Method #3

- (1) (i) From the Board's Decision see Inclusion in Rates, Part III of the TAXCALC spreadsheet for Q4 2001 and 2002.

 Please insert the Q4, 2001 proxy in column C even though it was approved effective March 1, 2002. Per APH entries began October 1, 2001.
 - (ii) If the Board approved different amounts, input the Board-approved amounts in cells C12 and E12.
 - (iii) Column G In 2003, the initial estimate should include the Q4 2001 PILs tax proxy and the 2002 PILs tax proxy.
 - (iv) Column I The Q4 2001 PILs tax proxy was removed from rates on April 1, 2004 and the 2002 PILs tax proxy remained.
- (v) Column K The 2002 PILs tax proxy applies to January 1 to March 31, 2005, and the new 2005 PILs tax proxy from April 1 to December 31, 2005.
- (vi) Column M In 2006, the prorated 2005 PILs tax proxy will used for the period from January 1, 2006 to April 30, 2006.
- (2) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I133, of the TAXCALC spreadsheet. The Q4, 2001 proxy has to be trued up in 2002, 2003 and for the period January 1- March 31, 2004. Input the variance in the whole year reconcilation.
- (3) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I133, of the TAXCALC spreadsheet. The true-up will compare to the 2002 proxy for 2002, 2003, 2004 and January 1 to March 31, 2005.
- (4) From the Ministry of Finance Variance Column, under Future True-ups, Part IV b, cell I182, of the TAXCALC spreadsheet. The Q4, 2001 proxy has to be trued up in 2002, 2003 and for the period January 1- March 31, 2004. Input the deferral variance in the whole year reconciliation.
- (5) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I182, of the TAXCALC spreadsheet. The true-up will compare to the 2002 proxy for 2002, 2003, 2004 and January 1 to March 31, 2005.
- (6) The correcting entry should be shown in the year the entry was made. The true-up of the carrying charges will have to be reviewed.
- (7) Carrying charges are calculated on a simple interest basis.
- (8) (i) PILs collected from customers from March 1, 2002 to March 31, 2004 were based on a fixed charge and a volumetric charge recovery by class. The PILs rate components for Q4, 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 2002 PILs tax proxy recovered by the volumetric rate by class as calculated on sheet 7 of the 2004 RAM.
 The 2005 PILs tax proxy is being recovered on a volumetric basis by class. Input negative number for collections.
 - (ii) Collections should equal: (a) the actual volumes/ load (kWhs, kWs, Kva) for the period (including net unbilled at period end), multiplied by the PILs volumetric proxy rates by class (from the Q4, 2001and 2002 RAM worksheets) for 2002, 2003 and January 1 to March 31, 2004; plus, (b) customer counts by class in the same period multiplied by the PILs fixed charge rate components.
 - In 2004, use the Board-approved 2002 PILs proxy, recovered on a volumetric basis by class as calculated by the 2004 RAM, sheet 7, for the period April 1 to December 31, 2004, and add this total to the results from the sentence above for January 1 to March 31, 2004.
 - In 2005, use the Board-approved 2005 PILs proxy, recovered on a volumetric basis by class as calculated by the 2005 RAM, sheet 4, for the period April 1 to December 31, 2005. To this total, the 2004 volumetric PILs proxy rate by class should be used to calculate the recovery for the period January 1 to March 31, 2005.
 - In 2006, use the Board-approved 2005 PILs proxy, recovered on a volumetric basis by class as calculated by the 2005 RAM, sheet 4, for the period January 1 to April 30, 2006.

Name of LDC: Clinton Power Corporation
OEB Licence Number: ED-2002-0496

Month Prescribed Rate Monthly Interest		Jan-01 0.00% 0.00%	Feb-01 0.00% 0.00%	Mar-01 0.00% 0.00%	Apr-01 0.00% 0.00%	May-01 0.00% 0.00%	Jun-01 0.00% 0.00%	Jul-01 0.00% 0.00%		Sep-01 0.00% 0.00%	Oct-01 7.25% 0.62%	Nov-01 7.25% 0.60%	Dec-01 7.25% 0.62%	Total
Principal Opening balance: # 1562	=	0	0	0	0	0	0	0	0	0	0	1,364	2,727	0
Board-approved PILs tax proxy from Decisions(1)	+/-	0	0	0	0	0	0	0	0	0	1,364		1,364	4,091
True-up Variance Adjustment Q4, 2001(2)	+/-	0	0	0	0	0	0	0	0	0	0	0	0	0
True-up Variance Adjustment(3)	+/-	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferral Account Variance Adjustment Q4, 2001(4)	+/-	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferral Account Variance Adjustment(5)	+/-	0	0	0	0	0	0	0	0	0	0	0	0	0
Adjustments to reported prior years' variances(6)	+/-	0	0	0	0	0	0	0	0	0	0	0	0	0
PILs collected from customers - Proxy(8)	-	0	0	0	0	0	0	0	0	0	0	0	0	0
Principal Ending balance: # 1562		0	0	0	0	0	0	0	0	0	1,364	2,727	4,091	4,091
Interest on Opening Balance		0	0	0	0	0	0	0	0	0	0	8	17	25
Cummulative Interest This Year		0	0	0	0	0	0	0	0	0	0	8	25	
Cummulative Interest Life to Date		0	0	0	0	0	0	0	0	0	0	8	25	

OEB Licence Number: ED-2002-0496

Month Prescribed Rate Monthly Interest	Jan-02 7.25% 0.62%	Feb-02 7.25% 0.56%	Mar-02 7.25% 0.62%	Apr-02 7.25% 0.60%	May-02 7.25% 0.62%	Jun-02 7.25% 0.60%	7.25%	7.25%	Sep-02 7.25% 0.60%	7.25%	Nov-02 7.25% 0.60%	Dec-02 7.25% 0.62%	Total
Principal Opening balance: # 1562 =	4,091	5,306	6,521	5,711	4,900	4,089	3,278	2,468	1,657	846	36	-775	4,091
Board-approved PILs tax proxy from Decisions(1) +/-		1,662	1,662	1,662	1,662	1,662		1,662	1,662	1,662	1,662	1,662	19,948
True-up Variance Adjustment Q4, 2001(2) +/-	0	0	0	0	0	0	0	0	0	0	0	0	0
True-up Variance Adjustment(3) +/-	0	0	0	0	0	0	0	0	0	0	0	0	1
Deferral Account Variance Adjustment Q4, 2001(4) +/-	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferral Account Variance Adjustment(5) +/-	-447	-447	-447	-447	-447	-447	-447	-447	-447	-447	-447	-447	-5,367
Adjustments to reported prior years' variances(6) +/-	0	0	0	0	0	0	0	0	0	0	0	0	0
PILs collected from customers - Proxy(8) -	0	0	-2,026	-2,026	-2,026	-2,026	-2,026	-2,026	-2,026	-2,026	-2,026	-2,026	-20,259
Principal Ending balance: # 1562	5,306	6,521	5,711	4,900	4,089	3,278	2,468	1,657	846	36	-775	-1,586	-1,586
Interest on Opening Balance	25	30	40	34	30	24	20	15	10	5	0	-5	229
Cummulative Interest This Year	25	55	95	129	159	183	204	219	229	234	234	229	
Cummulative Interest Life to Date	50	80	120	154	184	208	229	244	254	259	259	254	

OEB Licence Number: ED-2002-0496

Month Prescribed Rate Monthly Interest	Jan-03 7.25% 0.62%	7.25%	Mar-03 7.25% 0.62%	Apr-03 7.25% 0.60%	May-03 7.25% 0.62%	Jun-03 7.25% 0.60%	7.25%	Aug-03 7.25% 0.62%	Sep-03 7.25% 0.60%	7.25%		Dec-03 7.25% 0.62%	Total
Principal Opening balance: # 1562	-1,586	-1,599	-1,613	-1,626	-1,639	-1,653	-1,666	-1,680	-1,693	-1,706	-1,720	-1,733	-1,586
Board-approved PILs tax proxy from Decisions(1) +	- 2,003	2,003	2,003	2,003	2,003	2,003	2,003	2,003	2,003	2,003	2,003	2,003	24,039
True-up Variance Adjustment Q4, 2001(2) +	- 0	0	0	0	0	0	0	0	0	0	0	0	0
True-up Variance Adjustment(3) +	- 0	0	0	0	0	0	0	0	0	0	0	0	0
Deferral Account Variance Adjustment Q4, 2001(4) +	- 0	0	0	0	0	0	0	0	0	0	0	0	0
Deferral Account Variance Adjustment(5) +,	- 0	0	0	0	0	0	0	0	0	0	0	0	0
Adjustments to reported prior years' variances(6) +,	- 0	0	0	0	0	0	0	0	0	0	0	0	0
PILs collected from customers - Proxy(8) -	-2,017	-2,017	-2,017	-2,017	-2,017	-2,017	-2,017	-2,017	-2,017	-2,017	-2,017	-2,017	-24,200
Principal Ending balance: # 1562	-1,599	-1,613	-1,626	-1,639	-1,653	-1,666	-1,680	-1,693	-1,706	-1,720	-1,733	-1,747	-1,747
Interest on Opening Balance	-10	-9	-10	-10	-10	-10	-10	-10	-10	-11	-10	-11	-120
Cummulative Interest This Year	-10	-19	-29	-38	-48	-58	-68	-79	-89	-99	-110	-120	
Cummulative Interest Life to Date	244	236	226	216	206	196	186	175	165	155	145	134	

OEB Licence Number: ED-2002-0496

Month Prescribed Rate Monthly Interest	Jan-04 7.25% 0.62%	7.25%	Mar-04 7.25% 0.62%	7.25%	7.25%	7.25%		7.25%	7.25%	7.25%		7.25%	Total
Board-approved PILs tax proxy from Decisions(1) True-up Variance Adjustment Q4, 2001(2) True-up Variance Adjustment(3) Deferral Account Variance Adjustment Q4, 2001(4) Deferral Account Variance Adjustment(5)	= -1,747 -/- 1,748 -/- 0 -/- 0 -/- 0 -/- 0 -/- 0 -/- 0 -/- 0 -/- 0	1,748 0 0 0 0	-2,359 1,748 0 0 0 0 0 -2,054	0 0 0 0	-2,589 1,748 0 0 0 0 0 -1,671	-2,512 1,748 0 0 0 0 0 -1,671	1,748 0 0 0 0	1,748 0 0 0	-2,282 1,748 0 0 0 0 0 -1,671	-2,205 1,748 0 0 0 0 0 -1,671	' -	-2,052 1,748 0 0 0 0 0 0 -1,671	-1,747 20,971 0 0 0 0 0 -21,200
Principal Ending balance: # 1562	-2,053	-2,359	-2,665	-2,589	-2,512	-2,435	-2,359	-2,282	-2,205	-2,129	-2,052	-1,976	-1,976
Interest on Opening Balance Cummulative Interest This Year Cummulative Interest Life to Date	-11 -11 123	-23	-15 -37 97	-16 -53 81	-16 -69 65	-15 -84 50	-99	-113	-14 -127 7	-14 -141 -7	-13 -153 -19	-13 -166 -32	-166

Month Prescribed Rate Monthly Interest	Jan-05 7.25% 0.62%	Feb-05 7.25% 0.56%	Mar-05 7.25% 0.62%	Apr-05 7.25% 0.60%	May-05 7.25% 0.62%	7.25%	7.25%		7.25%	Oct-05 7.25% 0.62%	Nov-05 7.25% 0.60%	7.25%	Total
Principal Opening balance: # 1562 =	-1,976	-2,235	-2,494	-2,753	-2,754	-2,754	-2,755	-2,755	-2,756	-2,756	-2,757	-2,757	-1,976
Board-approved PILs tax proxy from Decisions(1) +/-	1,472	1,472	1,472	1,472	1,472	1,472	1,472	1,472	1,472	1,472	1,472	1,472	17,667
True-up Variance Adjustment Q4, 2001(2) +/-	0	0	0	0	0	0	0	0	0	0	0	0	0
True-up Variance Adjustment(3) +/-	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferral Account Variance Adjustment Q4, 2001(4) +/-	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferral Account Variance Adjustment(5) +/-	0	0	0	0	0	0	0	0	0	0	0	0	0
Adjustments to reported prior years' variances(6) +/-	0	0	0	0	0	0	0	0	0	0	0	0	0
PILs collected from customers - Proxy(8) -	-1,731	-1,731	-1,731	-1,473	-1,473	-1,473	-1,473	-1,473	-1,473	-1,473	-1,473	-1,473	-18,449
Principal Ending balance: # 1562	-2,235	-2,494	-2,753	-2,754	-2,754	-2,755	-2,755	-2,756	-2,756	-2,757	-2,757	-2,758	-2,758
		-	-	-	-	-		-	·	-	-		
Interest on Opening Balance	-12	-12	-15	-16	-17	-16	-17	-17	-16	-17	-16	-17	-190
Cummulative Interest This Year	-12	-25	-40	-56	-73	-90	-107	-124	-140	-157	-173	-190	
Cummulative Interest Life to Date	-44	-57	-72	-88	-105	-122	-139	-156	-172	-189	-205	-222	

OEB Licence Number: ED-2002-0496

Month Prescribed Rate Monthly Interest	Jan-06 7.25% 0.62%	7.25%	7.25%	Apr-06 4.14% 0.34%	May-06 4.14% 0.35%	4.14%	Jul-06 4.59% 0.39%	4.59%	4.59%	4.59%		Dec-06 4.59% 0.39%	Total
Principal Opening balance: # 1562	-2,758	-2.725	-2.692	-2.660	-2,627	-2.627	-2.627	-2.627	-2.627	-2.627	-2.627	-2,627	-2,758
	-/- 1,409		1.409	1.409	0	, -	, -	, -	0	7.7	0	0	5,635
	-/- 0	,	0	0	0		0	0	0		0	0	0
	-/- 0	0	0	0	0	0	0	0	0	0	0	0	0
Deferral Account Variance Adjustment Q4, 2001(4)	-/- 0	0	0	0	0	0	0	0	0	0	0	0	0
Deferral Account Variance Adjustment(5)	-/- 0	0	0	0	0	0	0	0	0	0	0	0	0
Adjustments to reported prior years' variances(6)	-/- 0	0	0	0	0	0	0	0	0	0	0	0	0
PILs collected from customers - Proxy(8)	1,376	-1,376	-1,376	-1,376	0	0	0	0	0	0	0	0	-5,505
Principal Ending balance: # 1562	-2,725	-2,692	-2,660	-2,627	-2,627	-2,627	-2,627	-2,627	-2,627	-2,627	-2,627	-2,627	-2,627
Interest on Opening Balance	-17	-15	-17	-9	-9	-9	-10	-10	-10	-10	-10	-10	-137
Cummulative Interest This Year	-17	-32	-49	-58	-67	-76	-86	-96	-106	-117	-126	-137	
Cummulative Interest Life to Date	-239	-255	-271	-280	-289	-298	-309	-319	-329	-339	-349	-359	

OEB Licence Number: ED-2002-0496

Month Prescribed Rate Monthly Interest	Jan-07 4.59% 0.39%	4.59%	Mar-07 4.59% 0.39%	4.59%	May-07 4.59% 0.39%	4.59%	4.59%	4.59%	Sep-07 4.59% 0.38%	5.14%	Nov-07 5.14% 0.42%	Dec-07 5.14% 0.44%	Total
Principal Opening balance: # 1562	-2,627	-2.627	-2.627	-2,627	-2.627	-2,627	-2.627	-2,627	-2,627	-2.627	-2,627	-2,627	####
	·/- 0	0	0	0	0	0	0	0	0	0	0	0	0
. , , , , , , , , , , , , , , , , , , ,	/- 0	0	0	0	0	0	0	0	0	0	0	0	0
True-up Variance Adjustment(3)	·/- 0	0	0	0	0	0	0	0	0	0	0	0	0
Deferral Account Variance Adjustment Q4, 2001(4)	·/- 0	0	0	0	0	0	0	0	0	0	0	0	0
Deferral Account Variance Adjustment(5)	·/- 0	0	0	0	0	0	0	0	0	0	0	0	0
Adjustments to reported prior years' variances(6)	·/- 0	0	0	0	0	0	0	0	0	0	0	0	0
PILs collected from customers - Proxy(8)	- 0	0	0	0	0	0	0	0	0	0	0	0	0
Principal Ending balance: # 1562	-2,627	-2,627	-2,627	-2,627	-2,627	-2,627	-2,627	-2,627	-2,627	-2,627	-2,627	-2,627	####
			-	_		·		-	-	·			
Interest on Opening Balance	-10	-9	-10	-10	-10	-10	-10	-10	-10	-11	-11	-11	-124
Cummulative Interest This Year	-10	-19	-30	-40	-50	-60	-70	-80	-90	-102	-113	-124	
Cummulative Interest Life to Date	-369	-379	-389	-399	-409	-419	-429	-439	-449	-461	-472	-483	

OEB Licence Number: ED-2002-0496

Month Prescribed Rate Monthly Interest	5.1	- 08 4% 4%	Feb-08 5.14% 0.41%	Mar-08 5.14% 0.44%	Apr-08 4.08% 0.34%	May-08 4.08% 0.35%	4.08%	Jul-08 3.35% 0.28%	3.35%	3.35%	3.35%		Dec-08 3.35% 0.28%	Total
Principal Opening balance: # 1562	= -2.	627	-2.627	-2.627	-2,627	-2,627	-2,627	-2,627	-2,627	-2,627	-2,627	-2,627	-2,627	####
	- /-	0	0	0	0	0		0		0		0	0	
	-, +/-	0	0	0	0	0	_	0	0	0	0	0	0	0
	+/-	0	0	0	0	0	0	0	0	0	0	0	0	0
, (,	- /-	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferral Account Variance Adjustment(5)	- /-	0	0	0	0	0	0	0	0	0	0	0	0	0
Adjustments to reported prior years' variances(6)	- /-	0	0	0	0	0	0	0	0	0	0	0	0	0
PILs collected from customers - Proxy(8)	-	0	0	0	0	0	0	0	0	0	0	0	0	0
Principal Ending balance: # 1562	-2,	627	-2,627	-2,627	-2,627	-2,627	-2,627	-2,627	-2,627	-2,627	-2,627	-2,627	-2,627	####
Interest on Opening Balance		-11	-11	-11	-9	-9	-9	-7	-7	-7	-7	-7	-7	-105
Cummulative Interest This Year		-11	-22	-34	-42	-52	-60	-68	-75		-90	-97	-105	
Cummulative Interest Life to Date		495	-506	-517	-526	-535	-544	-551	-559	-566	-573	-581	-588	

OEB Licence Number: ED-2002-0496

Month Prescribed Rate Monthly Interest	Jan-0 2.459 0.219		2.45%	1.00%	1.00%	1.00%		0.55%	0.55%	0.55%	0.55%	Dec-09 0.55% 0.05%	Total
Principal Opening balance: # 1562	= -2,62	7 -2.627	-2.627	-2.627	-2.627	-2.627	-2.627	-2.627	-2.627	-2.627	-2.627	-2,627	####
		0 0	, -	0	, -	, -	0	0	0	, -	0	0	0
. , , , , , , , , , , , , , , , , , , ,	+/-	0 0	0	0	0	0	0	0	0	0	0	0	0
	+/-	0 0	0	0	0	0	0	0	0	0	0	0	0
Deferral Account Variance Adjustment Q4, 2001(4)	+/-	0 0	0	0	0	0	0	0	0	0	0	0	0
Deferral Account Variance Adjustment(5)	+/-	0 0	0	0	0	0	0	0	0	0	0	0	0
Adjustments to reported prior years' variances(6)	+/-	0 0	0	0	0	0	0	0	0	0	0	0	0
PILs collected from customers - Proxy(8)	-	0 0	0	0	0	0	0	0	0	0	0	0	0
Principal Ending balance: # 1562	-2,62	7 -2,627	-2,627	-2,627	-2,627	-2,627	-2,627	-2,627	-2,627	-2,627	-2,627	-2,627	####
Interest on Opening Balance		5 -5	-5	-2	-2	-2	-1	-1	-1	-1	-1	-1	-30
Cummulative Interest This Year		5 -10		_	_	-22	-24	-25	-26	-27	-28	-30	00
Cummulative Interest Life to Date	-59			-606		-611	-612	-613	-614	-615	-617	-618	

OEB Licence Number: ED-2002-0496

Month Prescribed Rate Monthly Interest	Jan-10 0.55% 0.05%	0.55%	0.55%	Apr-10 0.55% 0.05%	0.55%	0.55%	0.89%	0.89%	Sep-10 0.89% 0.07%	1.20%	Nov-10 1.20% 0.10%	Dec-10 1.20% 0.10%	Total
Principal Opening balance: # 1562	-2,627	-2.627	-2.627	-2,627	-2.627	-2,627	-2.627	-2,627	-2,627	-2,627	-2,627	-2,627	####
	-/- 0	0	0	0	0	0	0	0	0	0	0	0	0
	-/- 0	0	0	0	0	0	0	0	0	0	0	0	0
True-up Variance Adjustment(3)	-/- 0	0	0	0	0	0	0	0	0	0	0	0	0
Deferral Account Variance Adjustment Q4, 2001(4)	-/- 0	0	0	0	0	0	0	0	0	0	0	0	0
Deferral Account Variance Adjustment(5)	-/- 0	0	0	0	0	0	0	0	0	0	0	0	0
Adjustments to reported prior years' variances(6)	-/- 0	0	0	0	0	0	0	0	0	0	0	0	0
PILs collected from customers - Proxy(8)	- 0	0	0	0	0	0	0	0	0	0	0	0	0
Principal Ending balance: # 1562	-2,627	-2,627	-2,627	-2,627	-2,627	-2,627	-2,627	-2,627	-2,627	-2,627	-2,627	-2,627	####
Interest on Opening Balance	-1	-1	-1	-1	-1	-1	-2	-2	-2	-3	-3	-3	-21
Cummulative Interest This Year	-1	-2	-4	-5	-6	-7	-9	-11	-13	-16	-18	-21	
Cummulative Interest Life to Date	-619	-620	-621	-623	-624	-625	-627	-629	-631	-634	-636	-639	

OEB Licence Number: ED-2002-0496

Month	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Total
Prescribed Rate	1.47%	1.47%	1.47%	1.47%	1.47%	1.47%	1.47%	1.47%	1.47%	1.47%	1.47%	1.47%	
Monthly Interest	0.12%	0.11%	0.12%	0.12%	0.12%	0.12%	0.12%	0.12%	0.12%	0.12%	0.12%	0.12%	
Driverie al Organia y Indones y # 4500	0.007	0.007	0.007	0.007	0.007	0.007	0.007	0.007	0.007	0.007	0.007	0.007	
Principal Opening balance: # 1562	= -2,627	-2,627	-2,627	-2,627	-2,627	-2,627	-2,627	-2,627	-2,627	-2,627	-2,627	-2,627	####
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	- /- 0		0	0	0	0	0	0	_		0	0	0
True-up Variance Adjustment Q4, 2001(2)	⊦/- 0	0	0	0	0	0	0	0	0	0	0	0	0
True-up Variance Adjustment(3)	- /- 0	0	0	0	0	0	0	0	0	0	0	0	0
Deferral Account Variance Adjustment Q4, 2001(4)	- /- 0	0	0	0	0	0	0	0	0	0	0	0	0
Deferral Account Variance Adjustment(5)	- /- 0	0	0	0	0	0	0	0	0	0	0	0	0
• • • • • • • • • • • • • • • • • • • •	- /- 0	0	0	0	0	0	0	0	0	0	0	0	0
PILs collected from customers - Proxy(8)	- 0	0	0	0	0	0	0	0	0	0	0	0	0
,(-,													
Principal Ending balance: # 1562	-2,627	-2,627	-2,627	-2,627	-2,627	-2,627	-2,627	-2,627	-2,627	-2,627	-2,627	-2,627	####
Interest on Opening Balance	-3	-3	-3	-3	-3	-3	-3	-3	-3	-3	-3	-3	-39
Cummulative Interest This Year	-3	-6	-10	-13	-16	-19	-22	-26	-29	-32	-35	-39	
Cummulative Interest Life to Date	-642	-645	-648	-652	-655	-658	-661	-665			-674	-677	
	0.2	0.0	0.0		000	000		000	000	٠	٠	5	

OEB Licence Number: ED-2002-0496

Month Prescribed Rate Monthly Interest	Jan-1 : 1.47% 0.12%		1.47%	•	May-12 0.00% 0.00%	0.00%	0.00%	0.00%	Sep-12 0.00% 0.00%	0.00%	0.00%	Dec-12 0.00% 0.00%	Total
Principal Opening balance: # 1562	= -2,62	7 -2.627	-2.627	-2,627	-2.627	-2.627	-2.627	-2.627	-2.627	-2.627	-2.627	-2,627	####
		0	7.5	0	0	, -	, -	, -	0	, -	0	0	0
	+/-	0	0	0	0	0	0	0	0	0	0	0	0
True-up Variance Adjustment(3)	+/-	0 0	0	0	0	0	0	0	0	0	0	0	0
Deferral Account Variance Adjustment Q4, 2001(4)	+/-	0 0	0	0	0	0	0	0	0	0	0	0	0
Deferral Account Variance Adjustment(5)	+/-	0 0	0	0	0	0	0	0	0	0	0	0	0
Adjustments to reported prior years' variances(6)	+/-	0 0	0	0	0	0	0	0	0	0	0	0	0
PILs collected from customers - Proxy(8)	-	0 0	0	0	0	0	0	0	0	0	0	0	0
Principal Ending balance: # 1562	-2,62	7 -2,627	-2,627	-2,627	-2,627	-2,627	-2,627	-2,627	-2,627	-2,627	-2,627	-2,627	####
Interest on Opening Balance	_	3 -3	-3	-3	0	0	0	0	0	0	0	0	-13
Cummulative Interest This Year	_	3 -6	-10	-13	-13	-13	-13	-13	-13	-13	-13	-13	
Cummulative Interest Life to Date	-68	1 -684	-687	-690	-690	-690	-690	-690	-690	-690	-690	-690	



ED Disposition 1562 Balance release 1.0 © Elenchus Research Associates

Name of LDC: Clinton Power Corporation OEB Licence Number: ED-2002-0496

Request for Disposition of 1562 Balance

Principal as of April 30, 2012	-2,627
Interest as of April 30, 2012	-690
Amount Requested for Disposition of 1562 Balance	-3,317

tax year days in the year	2001 92	2002 365	2003 365	2004 365	2005 365
taxable income	17,306	84,383	73,890	73,890	73,890
Federal					
base rate	38.00%	38.00%	38.00%	38.00%	38.00%
base taxes	6,576	32,066	28,078	28,078	28,078
federal tax abatement (10%)	-1,731	-8,438	-7,389	-7,389	-7,389
small bus. Limit	200,000	200,000	225,000	250,000	300,000
prorated limit for short year	50,411	200,000	225,000	250,000	300,000
SBD reduction due to large capital		0	0	0	0
adjusted small bus limit	50,411	200,000	225,000	250,000	300,000
Small bus ded rate	16%	16%	16%	16%	16%
small business deduction	-2,769	-13,501	-11,822	-11,822	-11,822
accelerated limit	300,000	300,000	300,000	300,000	300,000
prorated accelerated limit	75,616	300,000	300,000	300,000	300,000
excess over SBD	25,205	100,000	75,000	50,000	0
accelerated reduction rate	7%	7%	7%	7%	7%
accelerated reduction	0	0	0	0	0
general reduction rate	1.00%	3.00%	5.00%	7.00%	7.00%
general tax reduction	0	0	0	0	0
surtax rate	1.12%	1.12%	1.12%	1.12%	1.12%
surtax	194	945	828	828	828
total federal tax	2,271	11,071	9,694	9,694	9,694
PROVINCIAL					
provincial base rate	12.50%	12.50%	12.50%	14.00%	14.00%
provincial base taxes	2,163	10,548	9,236	10,345	10,345
•	-				•
provincial SBD limit	280,000	280,000	320,000	400,000	400,000
prorated SBD	70,575	280,000	320,000	400,000	400,000
provincial SBD rate	6.50%	6.50%	7.00%	8.50%	8.50%
SB deduction	-1,125	-5,485	-5,172	-6,281	-6,281
income in excess of SBD limit	-53,269	-195,617	-246,110	-326,110	-326,110
surtax rate	-55,209	-133,017	-240,110	-320,110	-320,110
surtax	0	0	0	0	0
total provincial tax	1,038	5,063	4,064	4,064	4,064
TOTAL TAYES	2 200	16 124	12.750	12.750	12.750
TOTAL TAXES	3,309 19.12%	16,134 19.12%	13,758 18.62%	13,758 18.62%	13,758 18.62%
weighted average rate	15.12/0	13.12/0	10.02/0	10.02/0	16.02/6
Federal LCT					
taxable capital	1,400,263	1,400,263	1,400,263	1,400,263	1,400,263
capital deduction	10,000,000	10,000,000	10,000,000	50,000,000	50,000,000
nort I 2 toy rate	0 225%	0 225%	0 225%	0.200%	0 175%
part I.3 tax rate part I.3 tax	0.225%	0.225%	0.225%	0.200%	0.175%
Less Surtax	-194	-945	-828	-828	-828
Net Part I.3	0	0	0	0	0
Ontario Capital Tax					
taxable capital	1,400,263	1,400,263	1,400,263	1,400,263	1,400,263
capital deduction	5,000,000	5,000,000	5,000,000	5,000,000	7,500,000
	-3,599,737	-3,599,737	-3,599,737	-3,599,737	-6,099,737
0 11 0 1					
Capital Tax Rate	-				
		-	-	-	-
Total Taxes	3,309	16,134	13,758	13,758	13,758
					*

CLINTON POWER CORPORATION FINANCIAL STATEMENTS DECEMBER 31, 2001

VODDEN, BENDER & SEEBACH Chartered Accountants Vodden, Bender & Seebach

Chartered Accountants

P.O. Box 758
41 Ontario Street
CLINTON, ONTARIO NOM 1LO
Tel: (519) 482-7979
Fax: (519) 482-5761
vbs@vbsca.ca

AUDITOR'S REPORT

We have audited the balance sheet for the Clinton Power Corporation as at December 31, 2001 and the statements of income (loss) and retained earnings (deficit) and of cash flow for the year then ended. These financial statements are the responsibility of the corporation's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Clinton Power Corporation as at December 31, 2001 and the results of its operations and its cash flows for the year then ended in accordance with generally accepted accounting principles.

Chartered Accountants

Vodden, Bender & Leebreck

Clinton, Ontario

April 16, 2002

CLINTON POWER CORPORATION BALANCE SHEET

As at December 31, 2001

	2001	2000
ASSETS		
Current assets		412.530
Cash	146,872	419,363
Accounts receivable	412,860	225,748
Unbilled revenue	175,000	145,900
Inventories	41,462	32,052
Prepaid expenses	6,150	7,851
Deferred transition costs	48,563	
	830,907	830,914
Capital assets (note 2)		000 007
Distribution system	994,919	989,387
Trucks and equipment	29,558	30,256
	1,024,477	1,019,643
	\$ 1,855,384	\$ 1,850,557
LIABILITIES AND EQUITY		
Current liabilities		
Accounts payable	248,649	394,708
Consumers credit balances	9,685	5,800
Consumers deposits - current	4,000	3,500
Due to Municipality of Central Huron	101,173	22,192
Due to Clinton Hydro Electric Retail Affiliate Inc.	26,989	25,126
•	390,496	451,326
Other liabilities		00.500
Consumers deposits - long-term	35,782	36,533
Note payable-Municipality of Central Huron	698,786	698,786
, ,	734,568	735,319
Shareholder's equity		
Common shares (1,000 issued)	698,786	698,786
Retained earnings (deficit)	31,534	(34,874)
rounted carrings (acres)	730,320	663,912
	\$ 1,855,384	\$ 1,850,557

CLINTON POWER CORPORATION

STATEMENT OF INCOME (LOSS) AND RETAINED EARNINGS (DEFICIT)

For the year ended December 31, 2001

With comparative amounts for the two months ended December 31, 2000

	2001	2000
Revenue		
Sale of energy		
Residential	1,059,952	168,611
Commercial and industrial	1,398,013	241,380
Street lighting	21,555	4,525
Increase (decrease) in unbilled revenue	29,100	36,100
	2,508,620	450,616
Interest and late payment charges	27,074	5,195
Other rentals, materials and charges	19,145	349
Settlement of OPGI lawsuit	9,237	
Total revenue	2,564,076	456,160
Expenditure		
Energy cost	2,153,595	419,159
Distribution	80,118	10,758
Utilization	2,023 🗸 🛴	00,06 ⁷ 3,012 7,114
Billing and collecting	66,848	7,114
Building operation	15,714 🗸	4,147
Administration	135,364 ~ / _A	4,147 39,706 7,138
Amortization of capital assets	<u>44,006</u> - 3 ¹	7,138
Total expenditure	2,497,668	491,034
Net income (loss) before income taxes	66,408	(34,874)
Income taxes		
Net income (loss) for year	66,408	(34,874)
Retained earnings (deficit) beginning of year	(\$ 34,874)	
Retained earnings (deficit) end of year	<u>\$ 31,534</u>	(\$ 34,874)

CLINTON POWER CORPORATION STATEMENT OF CASH FLOW

For the year ended December 31, 2001

With comparative amounts for the two months ended December 31, 2000

	2001	2000
Operating activities		
Net income (loss) for year / two months	66,408	(34,874)
Add: Amortization of capital assets	44,439	7,210
Working capital provided by (used for) operations	110,847	(27,664)
Cash provided by (used for) changes in working capital		
Accounts receivable	(187,112)	(225,748)
Unbilled revenue	(29,100)	(145,900)
Inventories	(9,410)	(32,052)
Prepaid expenses	1,701	(7,851)
Deferred transition costs	(48,366)	****
Accounts payable	(67,078)	416,900
Consumer credit balances and deposit	3,634	45,833
Due to Clinton Hydro Electric Retail Affiliate Inc.	<u> 1,863</u>	25,126
Cash provided by (used for) operations	(223,021)	48,644
Investment activities	(10.170)	(740)
Additions to capital assets	(49,470)	(710)
Net capital assets transferred from Clinton Hydro Electric		(1,026,143)
Cash used for investments	(49,470)	(1,026,853)
Financing activities		600 796
Common shares issued	-	698,786
Note payable issued	-	698,786
	<u></u>	1,397,572
Increase (decrease) in cash	(272,491)	419,363
Cash and short-term deposits beginning of year	\$ 419,363	
Cash and short-term deposits end of year	\$ 146,872	\$ 419,363

CLINTON POWER CORPORATION NOTES TO FINANCIAL STATEMENTS

For the Year Ended December 31, 2001

1. Significant accounting policies

The financial statements of the Clinton Power Corporation are the representation of management prepared in accordance with generally accepted accounting principles including accounting principles prescribed by the Ontario Energy Board ("OEB") in the handbook "Accounting Procedures Handbook for Electric Distribution Utilities".

Inventories

Inventories are stated at cost.

Deferred transition costs

Clinton Power Corporation has incurred costs relating to the transition to a competitive electricity market mandated by the Electricity Act, 1998. The OEB has established rules in respect of transition costs which qualify for deferral and amortization against future revenue. Transition costs which do not qualify for deferral have been expensed during the period incurred.

Transition costs which are capital in nature, such as computer equipment and software, are accounted for as part of capital assets.

Capital assets

Capital assets are stated at cost less accumulated amortization. The cost is amortized on the straight line basis over the estimated useful lives of the assets as follows:

Distribution system
Trucks and equipment

25-30 years 10 years

Revenue recognition

Service revenue is recorded on the basis of regular meter readings and estimates of customer usage since the last meter reading date to the end of the year.

Income taxes

Since the corporation is 100% municipally owned, it is not taxable under paragraph 149(1)(d.5) of the Income Tax Act. Commencing October 1, 2001, the corporation is required to make payments in lieu of taxes equivalent to Federal and Provincial Income Taxes under Section 93 of Bill 35.

The corporation provides for payments in lieu of taxes using the taxes payable method as permitted by the OEB and CICA. 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. When unrecorded future income taxes become payable, it is expected that they will be included in the rates approved by the OEB and recovered from the customers of the regulated business at that time.

2. Capital assets	Cost	Accumulated Amortization	Net Book Value
Distribution stations Overhead distribution lines Underground distribution system Distribution transformers Distribution meters Transportation equipment Tools and equipment	150,791	5,864	144,927
	267,808	12,208	255,600
	430,787	19,801	410,986
	111,853	4,962	106,891
	80,153	3,738	76,415
	2,169	505	1,664
	32,761	4,867	27,894
	1,076,322	51,845	1,024,477

CLINTON POWER CORPORATION BREAKDOWN OF TAXABLE/EXEMPT INCOME

For the year ended December 31, 2001

	Jan-Sep 2001	Oct-Dec 2001	Total 2001
	tax exempt	taxable	
Revenue			
Sale of energy			
Residential	813,612	246,340	1,059,952
Commercial and industrial	1,058,209	339,804	1,398,013
Street lighting	17,125	4,430	21,555
Increase (decrease) in unbilled revenue	(64,900)	94,000	29,100
	1,824,046	684,574	2,508,620
Interest and late payment charges	21,996	5,078	27,074
Other rentals, materials and charges	16,342	2,803	19,145
Settlement of OPGI lawsuit	9,237	-	9,237
Total revenue	1,871,621	692,455	2,564,076
Expenditure			
Energy cost	1,510,206	643,389	2,153,595
Distribution	57,407	22,711	80,118
Utilization	1,423	600	2,023
Billing and collecting	49,347	17,501	66,848
Building operation	11,682	4,032	15,714
Administration	96,206	39,158	135,364
Amortization of capital assets	32,915	11,091	44,006
Total expenditure	1,759,186	738,482	2,497,668
Net income (loss) before income taxes	112,435	(46,027)	66,408
Income taxes	_		
Net income (loss) for period	\$ 112,435	(\$ 46,027)	\$ 66,408

CLINTON HYDRO ELECTRIC RETAIL AFFILIATE INC. FINANCIAL STATEMENTS DECEMBER 31, 2001

VODDEN, BENDER & SEEBACH
Chartered Accountants

Vodden, Bender & Seebach

Chartered Accountants

P.O. Box 758
41 Ontario Street
CLINTON, ONTARIO NOM 1LO
Tel: (519) 482-7979
Fax: (519) 482-5761
vbs@vbsca.ca

NOTICE TO READER

We have compiled the balance sheet of Clinton Hydro Electric Retail Affiliate Inc. as at December 31, 2001 and the statement of revenue and expenditure for the year then ended from information provided by management. We have not audited, reviewed or otherwise attempted to verify the accuracy or completeness of such information. Readers are cautioned that these statements may not be appropriate for their purposes.

Chartered Accountants

Clinton, Ontario April 16, 2002

CLINTON HYDRO ELECTRIC RETAIL AFFILIATE INC. BALANCE SHEET

As at December 31, 2001

Unaudited - See Notice to Reader

	2001	2000
ASSETS		
Current assets Inventory Due from Clinton Power Corporation	1,145 26,989 28,134	1,458 25,126 26,584
Capital assets (note 2) Rental water heaters and sentinel lights	41,098 \$ 69,232	34,535 \$ 61,119
LIABILITIES AND EQUITY		
Liabilities Income taxes payable	413	<u> </u>
Shareholder's equity Common shares (1,000 issued) Retained earnings Total shareholder's equity	60,115 8,704 68,819 \$ 69,232	60,115 1,004 61,119 \$ 61,119

STATEMENT OF REVENUE AND EXPENDITURE AND RETAINED EARNINGS

For the year ended December 31, 2001

With comparative amounts for the two months ended December 31, 2000

Unaudited - See Notice to Reader

Oughaited - See Motice to Reader		
	2001	2000
Revenue		0.470
Water heater rentals	13,153	2,179 313
Sentinel light rentals	1,881	2,492
	15,034	2,432
Expenditure	- 400	002
Maintenance	2,426	903 585
Amortization of capital assets	4,495	
Total expenditure	6,921	1,488
Net income before income taxes	8,113	1,004
Income tax expense	413	
Net income for year/two months	7,700	1,004
Retained earnings beginning of year	1,004	
	¢ 0 704	1,004
Retained earnings end of year	<u>\$ 8,704</u>	= 1,004

CLINTON HYDRO ELECTRIC RETAIL AFFILIATE INC. NOTES TO FINANCIAL STATEMENTS

For the Year Ended December 31, 2001

1. Significant accounting policies

The financial statements of the Clinton Power Corporation are the representation of management prepared in accordance with generally accepted accounting principles including accounting principles prescribed by the Ontario Energy Board ("OEB") in the handbook "Accounting Procedures Handbook for Electric Distribution Utilities".

Inventories are stated at cost.

Capital assets are stated at cost less accumulated amortization. The cost is amortized on the straight line basis over the estimated useful lives of the assets which was estimated at 10 years.

2. Capital assets

	Cost	Accumulated Amortization	Net Book Value
Rental water heaters Sentinel lighting	44,804 <u>1,374</u>	4,920 <u>160</u>	39,884 <u>1,214</u>
•	<u>46,178</u>	<u>5,080</u>	<u>41,098</u>

CLINTON HYDRO ELECTRIC RETAIL AFFILIATE INC. BREAKDOWN OF TAXABLE/EXEMPT INCOME

For the year ended December 31, 2001

	Jan-Sep 2001 tax exempt	Oct-Dec 2001 taxable	Total 2001
Revenue Water heater rentals Sentinel light rentals	10,045 1,396 11,441	3,108 485 3,593	13,153 1,881 15,034
Expenditure Maintenance Amortization of capital assets	2,137 3,342 5,479	289 1,153 1,442	2,426 4,495 6,921
Net income before income taxes Income tax expense	5,962	2,151 413	8,113 <u>413</u>
Net income for year	\$ 5,962	\$ 1,738	\$ 7,700

CLINTON POWER CORPORATION FINANCIAL STATEMENTS DECEMBER 31, 2002

VODDEN, BENDER & SEEBACH Chartered Accountants Vodden, Bender & Seebach

Chartered Accountants

P.O. Box 758 41 Ontario Street CLINTON, ONTARIO NOM 1LO Tel: (519) 482-7979 Fax: (519) 482-5761

vbs@vbsca.ca

AUDITOR'S REPORT

We have audited the balance sheet for the Clinton Power Corporation as at December 31, 2002 and the statements of operations and retained earnings and of cash flow for the year then ended. These financial statements are the responsibility of the corporation's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Clinton Power Corporation as at December 31, 2002 and the results of its operations and cash flows for the year then ended in accordance with generally accepted accounting principles.

Chartered Accountants

Vodden Bender + Sachach

Clinton, Ontario March 12, 2003

CLINTON POWER CORPORATION NOTES TO FINANCIAL STATEMENTS

For the Year Ended December 31, 2002

1. Significant accounting policies

The financial statements of the Clinton Power Corporation are the representation of management prepared in accordance with generally accepted accounting principles including accounting principles prescribed by the Ontario Energy Board ("OEB") in the handbook "Accounting Procedures Handbook for Electric Distribution Utilities".

Inventories

Inventories are stated at cost.

Deferred charges

Costs incurred, but expected to be recovered from future revenues, are, by OEB regulatory authority, recorded as deferred assets. Costs deferred are those relating to the transition to a competitive electricity market as mandated by the Electricity Act, 1998, and variances between the cost of energy purchased and energy sales. Disposition of these deferred charges will be determined by the OEB.

Capital assets

Capital assets are stated at cost less accumulated amortization. The cost is amortized on the straight line basis over the estimated useful lives of the assets as follows:

Distribution system

25-30 years

Trucks and equipment

10 years

Revenue recognition

Service revenue is recorded on the basis of regular meter readings and estimates of customer usage since the last meter reading date to the end of the year.

Income taxes

Since the corporation is 100% municipally owned, it is not taxable under paragraph 149(1)(d.5) of the Income Tax Act. Under the Electricity Act, 1998, the corporation is required to make payments in lieu of taxes to the Ontario Electricity Financial Corporation equivalent to federal and provincial income taxes calculated in accordance with the Income Tax Act (Canada) and Corporations Tax Act (Ontario).

The corporation provides for payments in lieu of taxes using the taxes payable method as permitted by the OEB and CICA. 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. When unrecorded future income taxes become payable, it is expected that they will be included in the rates approved by the OEB and recovered from the customers of the regulated business at that time.

Measurement of uncertainty

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses and disclosure of contingent assets and liabilities at the date of the financial statements. Due to these uncertainties, actual results might differ from those estimates. The impact will be reported in the period that the results become known.

2. Deferred charges

In compliance with OEB regulations, transition costs required to prepare for the competitive electricity market and the retail service and settlement variances are deferred. Recovery through future rate application procedures is dependent on ultimate OEB authorization. At present, the recovery and timing are uncertain. In the period in which an OEB order is made, deferred costs not authorized for inclusion in future rates will be included in operating expenses.

3. Capital assets	Cost	Accumulated Amortization	Net Book Value
Distribution stations Overhead distribution lines Underground distribution system Distribution transformers Distribution meters Transportation equipment Tools and equipment	150,791	10,890	139,901
	268,539	22,850	245,689
	446,930	37,680	409,250
	116,851	9,637	107,214
	82,474	7,037	75,437
	2,169	939	1,230
	32,761	<u>9,655</u>	23,106
	1,100,515	98,688	1,001,827

4. Note payable - Municipality of Central Huron

The note payable to the municipality, the sole shareholder of Clinton Power Corporation, has no specified maturity date and bears interest at the municipality's prime borrowing rate.

5. Lease commitment

The Clinton Power Corporation has contracted for use of computer software until August 2006. Lease costs are approximately \$6,200. per month of which 40% is recovered from other users.

CLINTON POWER CORPORATION STATEMENT OF CASH FLOW

For the year ended December 31	2002	2001
Operating activities	899	66,408
Net earnings for year	47,842	44,636
Add: Amortization of capital assets	48,741	111,044
Working capital provided by (used for) operations	40,141	(, , , , , , , , , , , , , , , , , , ,
Cash provided by (used for) changes in working capital	165,690	(183,227)
Accounts receivable Unbilled revenue	(216,700)	(29,100)
Inventories	9,047	(9,410)
Prepaid expenses	2,905	1,701
Deferred charges	(93,620)	(48,563)
Accounts payable	16,748	(67,078) (251)
Consumer deposits	5,418 (2,430)	1,863
Due to Clinton Hydro Electric Retail Affiliate Inc.	(3,439)	(223,021)
Cash provided by (used for) operations	(65,210)	(223,021)
4 (* 141		
Investment activities	(25,192)	(49,470)
Additions to capital assets	(25,192)	(49,470)
Cash used for investments	//	
Increase (decrease) in cash	(90,402)	(272,491)
Cash and cash equivalents beginning of year	146,872	419,363
		ф 44C 070
Cash and cash equivalents end of year	\$ 56,470	\$ 146,872

CLINTON POWER CORPORATION BALANCE SHEET

As at December 31	2002	2001
ASSETS		
Current assets		
Cash	56,470	146,872
Accounts receivable	237,485	403,175
Unbilled revenue	391,700	175,000
Inventories	32,415	41,462
Prepaid expenses	3,245	6,150
	721,315	772,659
Other assets and deferred charges (note 2)		
Deferred transition costs	108,362	48,563
Retail service and settlement variances	45,346	-
	153,708	48,563
Capital assets (note 3)	977,491	994,919
Distribution system	24,336	29,558
Trucks and equipment		1,024,477
	1,001,827	1,024,477
	\$ 1,876,850	\$ 1,845,699
LIABILITIES AND SHAREHOLDER'S EQUITY		
Current liabilities		
Accounts payable	268,160	248,649
Due to Municipality of Central Huron	98,410	101,173
Due to Clinton Hydro Electric Retail Affiliate Inc.	23,550	26,989
	390,120	376,811
Other liabilities		
Consumers deposits	45,200	39,782
Provision for non-recoverable regulatory amounts	11,525	-
Note payable - Municipality of Central Huron (note 4)	698,786	698,786
	755,511	738,568
Shareholder's equity	·	
Common shares (1,000 issued)	698,786	698,786
Retained earnings	32,433	31,534
	731,219	730,320
		·
	\$ 1,876,850	\$ 1,845,699

CLINTON POWER CORPORATION STATEMENT OF OPERATIONS AND RETAINED EARNINGS

For the year ended December 31	2002	2001
Revenue	2,327,613	2,479,520
Energy sales and distribution	2,527,013	29,100
Unbilled revenue adjustment		2,508,620
	2,544,313	27,074
Interest and late payment charges	42,695 10,145	19,145
Other rentals, materials and charges	10,145	9,237
Settlement of OPGI lawsuit		
Total revenue	2,597,153	2,564,076
Expenditure		
Energy cost	2,187,004	2,153,595
Distribution	109,660	94,425
Billing and collecting	69,306	66,848
Administration	138,339	88,141
Building operation	16,108	15,714
Amortization of capital assets	46,139	44,006
Interest on long-term debt	29,698	34,939
Total expenditure	2,596,254	2,497,668
Net earnings for year	899	66,408
Retained earnings (deficit) beginning of year	\$ 31,534	(\$ 34,874)
	e 00 400	\$ 31,534
Retained earnings end of year	<u>\$ 32,433</u>	<u> </u>

CLINTON POWER CORPORATION

BALANCE SHEET

As at December 31		2003	2002
ASSETS			
Current assets			
Cash		391,682	56,470
Accounts receivable		154,447	225,960
Unbilled distribution revenue		361,400	391,700
Inventories		33,310	32,415
Prepaid expenses		-	3,245
		940,839	709,790
Regulatory amounts recoverable	(note 2)		
Deferred transition costs		108,362	108,362
Retail service and settlement variances		15,928	45,346
		124,290	153,708
Capital assets	(note 3)		
Distribution system		932,594	977,491
Trucks and equipment		19,114	24,336
		951,708	1,001,827
		\$ 2,016,837	\$ 1,865,325
LIABILITIES AND SHAREHOLDER'S EQUI	TY		
Current liabilities			
Accounts payable and accrued liabilities			
Due to Independent Electricity Market Ope	erator	190,143	220,476
Other		43,615	47,684
Due to Municipality of Central Huron			
Water and sewer rate billings		207,828	82,361
Other Due to Clinton Hydro Electric Retail Affiliate	Inc	23,720 25,642	16,049 23,550
Deferred payment in lieu variance	IIIC.	26,239	23,330
Deletted payment in fied variance		517,187	390,120
Other liabilities		311,101	330,120
Consumers deposits		43,523	45,200
Note payable - Municipality of Central Huror	n (note 4)	698,786	698,786
		742,309	743,986
Shareholder's equity			
Common shares		698,786	698,786
Retained earnings		58,555	32,433
ŭ		757,341	731,219
		\$ 2,016,837	\$ 1,865,325
On behalf of the Board:			
director	director		

CLINTON POWER CORPORATION

STATEMENT OF OPERATIONS AND RETAINED EARNINGS

see accompanying notes to financial statements

For the year ended December 31	2003	2002
Distribution revenue	446,947	357,309
Other revenue		
Interest and late payment charges	26,143	42,695
Other rentals, materials and charges	11,020	10,145
	484,110	410,149
Expenditure Distribution system Billing and collecting Administration Building operation Amortization of capital assets	153,122 77,337 134,618 13,399 46,756	109,660 69,306 138,339 16,108 46,139
Interest on long-term debt	32,756	29,698
-	457,988	409,250
Net earnings for year	26,122	899
Retained earnings beginning of year	32,433	31,534
Retained earnings end of year	\$ 58,555	\$ 32,433

CLINTON POWER CORPORATION STATEMENT OF CASH FLOW

For the year ended December 31	2003	2002
Operating activities		
Net earnings for year	26,122	899
Add: Amortization of capital assets	48,459	47,842
Working capital provided by (used for) operations	74,581	48,741
Cash provided by (used for) changes in working capital		
Accounts receivable	71,513	165,690
Unbilled revenue	30,300	(216,700)
Inventories	(895)	9,047
Prepaid expenses	3,245	2,905
Regulatory amounts recoverable	29,418	(93,620)
Accounts payable	98,736	16,748
Consumer deposits	(1,677)	5,418
Due to Clinton Hydro Electric Retail Affiliate Inc.	2,092	(3,439)
Payments in lieu variance	26,239	-
Cash provided by (used for) operations	333,552	(65,210)
Investment activities		
Additions to capital assets	(70,512)	(25,192)
Cash used for investments	(70,512)	(25,192)
Financing activities		
Contributed capital	72,172	-
Cash provided by financing	72,172	-
Increase (decrease) in cash	335,212	(90,402)
Cash and cash equivalents beginning of year	56,470	146,872
Cash and cash equivalents end of year	\$ 391,682	\$ 56,470

CLINTON POWER CORPORATION FINANCIAL STATEMENTS DECEMBER 31, 2005

VODDEN, BENDER & SEEBACH LLP Chartered Accountants

Vodden, Bender & Seebach LLP

Chartered Accountants

P.O. Box 758 41 Ontario Street CLINTON, ONTARIO NOM 1LO Tel: (519) 482-7979 Fax: (519) 482-5761

vbs@vbsca.ca

AUDITOR'S REPORT

To the Shareholder:

We have examined the balance sheet for Clinton Power Corporation as at December 31, 2005 and the statements of operations and retained earnings and of cash flow for the year then ended. These financial statements are the responsibility of the corporation's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of Clinton Power Corporation as at December 31, 2005 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Chartered Accountants

Volle, Buder + Salach LCP

Clinton, Ontario

April 21, 2006

CLINTON POWER CORPORATION

BALANCE SHEET

As at December 31		2005	2004
ASSETS			
Current assets			
Cash		561,573	408,002
Accounts receivable		74,589	166,173
Accrued unbilled revenue		396,120	414,940
Inventories		33,210	36,250
		1,065,492	1,025,365
Regulatory assets	note 3	50,566	36,525
Capital assets	note 4		
Distribution system		990,332	938,862
Trucks and equipment		9,694	14,666
		1,000,026	953,528
		\$ 2,116,084	\$ 2,015,418
LIABILITIES AND SHAREHOLDER'S EQUIT	Y		
Current liabilities	-		
Accounts payable and accrued liabilities			
Electricity		263,758	242,778
Other		42,138	36,780
Due to Municipality of Central Huron		•	
Water and sewer rate billings		91,736	96,006
Other		16,780	58,177
Due to Clinton Hydro Electric Retail Affiliate In		30,331	26,881
Deferred credits	note 5	50,764	31,210
Notes payable - Municipality of Central Huron	note /	770,958	698,786
Other liabilities		1,266,465	1,190,618
Consumers deposits		47.070	AC C74
·		47,079	46,671
Shareholder's equity			
Common shares		698,786	698,786
Retained earnings		103,754	79,343
		802,540	778,129
		<u>\$ 2,116,084</u>	\$ 2,015,418
On behalf of the Board:		-	
director	director		

CLINTON POWER CORPORATION

STATEMENT OF OPERATIONS AND RETAINED EARNINGS

For the year ended December 31	2005	2004
Service revenue	2,541,274	2,477,498
Energy cost	2,097,774	2,032,608
Distribution revenue	443,500	444,890
Other revenue	,	,
Interest and late payment charges	31,442	34,524
Other rentals, materials and charges	<u>11,971</u>	8,885
	486,913	488,299
Expenditure		
Distribution system	125,593	131,532
Billing and collecting	75,692	76,295
Administration	110,776	111,652
Outside services	50,667	57,838
Building operation	16,835	13,849
Amortization of capital assets	52,053 30,886	48,394 27,951
Interest on long-term debt		
	462,502	467,511
Net earnings for year	24,411	20,788
Retained earnings beginning of year	\$ 79,343	\$ 58,555
Retained earnings end of year	<u>\$ 103,754</u>	\$ 79,343

CLINTON POWER CORPORATION STATEMENT OF CASH FLOW

For the year ended December 31	2005	2004
Operating activities		
Net earnings for year	24,411	20,788
Add: Amortization of capital assets	52,053	48,394
Working capital provided by (used for) operations	76,464	69,182
Cash provided by (used for) changes in working capital	70,404	09,102
Accounts receivable	91,584	(11,726)
Unbilled revenue	18,820	(53,540)
Inventories	3,040	(2,940)
Regulatory amounts recoverable	(14,041)	87,765
Accounts payable	(19,329)	(31,565)
Consumer deposits	408	3,148
Due to Clinton Hydro Electric Retail Affiliate Inc.	3,450	1,239
Payments in lieu variance	19,554	4,971
Cash provided by (used for) operations	179,950	66,534
Investment activities		
Additions to capital assets	(26,379)	(50,214)
Cash used for investments	(26,379)	(50,214)
Increase (decrease) in cash	153,571	16,320
Cash and cash equivalents beginning of year	408,002	391,682
Cash and cash equivalents end of year	\$ 561,573	\$ 408,002
Supplementary cash flow information Interest paid Payments in lieu of corporate taxes	69,507 -	-

CLINTON POWER CORPORATION NOTES TO FINANCIAL STATEMENTS

For the Year Ended December 31, 2005

1. Business operations

The Clinton Power Corporation is a wholly owned subsidiary company of the Municipality of Central Huron providing electrical distribution services to inhabitants of the Town of Clinton as regulated by the Ontario Energy Board.

2. Significant accounting policies

The financial statements of the corporation are the representation of management prepared in accordance with Canadian generally accepted accounting principles including accounting principles prescribed by the Ontario Energy Board ("OEB") in the handbook "Accounting Procedures Handbook for Electric Distribution Utilities".

Inventories

Inventories are stated at lower of cost and net realizable value.

Regulatory assets

Costs incurred, but expected to be recovered from future revenues, are, by OEB regulatory authority, recorded as regulatory assets. Costs deferred are those relating to the transition to a competitive electricity market as mandated by the Electricity Act, 1998, and variances between the cost of energy purchased and energy sales. Disposition of these deferred charges will be determined by the OEB.

Capital assets

Capital assets are stated at cost less accumulated amortization. The cost is amortized on the straight line basis over the estimated useful lives of the assets as follows:

Distribution system

25-30 years

Trucks and equipment

10 years

Contributions to capital assets are included as a reduction to the cost of the related asset.

Revenue recognition

Service revenue is recorded on the basis of regular meter readings and estimates of customer usage since the last meter reading date to the end of the year.

Income taxes

As a wholly owned subsidiary company of the Municipality of Central Huron, the company is exempt from income taxes under the Income Tax Act (Canada). Under the Electricity Act (1998) (Ontario), the company is required to make payments in lieu of taxes to the Ontario Electricity Financial Corporation equivalent to taxes that would be payable if the company was a taxable corporation under the Income Tax Act (Canada).

The corporation provides for payments in lieu of taxes using the taxes payable method as permitted by the OEB and CICA. 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. When unrecorded future income taxes become payable, it is expected that they will be included in the rates approved by the OEB and recovered from the customers of the regulated business at that time.

Measurement of uncertainty

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses and disclosure of contingent assets and liabilities at the date of the financial statements. Due to these uncertainties, actual results might differ from those estimates. The impact will be reported in the period that the results become known.

3. Regulatory assets

In compliance with OEB regulations, transition costs required to prepare for the competitive electricity market and the retail service and settlement variances are deferred until their recovery through rates is authorized by OEB. In the period in which an OEB order is made, deferred costs not authorized for inclusion in future rates will be included in operating expenses.

Settlement variances included in regulatory assets comprise variances between amounts charged by the Independent Market Operator for the operation of the wholesale electricity market and the supply and transmission of energy commodities and the amounts billed to customers by the company based on the OEB approved rates.

4. Capital assets	Cost	Accumulated Amortization	Net Book Value	2004
Distribution stations	197,858	27,878	169,980	149,883
Overhead distribution lines	339,164	57,623	281,541	220,284
Underground distribution system	453,047	91,782	361,265	378,842
Distribution transformers	128,665	24,744	103,921	112,587
Distribution meters	91,286	17,661	73,625	77,266
Transportation equipment	2,169	2,169	-	362
Tools and equipment	33,729	<u>24,035</u>	<u>9,694</u>	<u> 14,304</u>
	<u>1,245,918</u>	245,892	1,000,026	<u>953,528</u>

In prior years, an amount of \$72,172.transferred from the Municipality of Central Huron for distribution system line construction was deducted from the cost of the related capital assets. A promissory note has been issued to the municipality for the amount of the transfer and, for 2005, the carrying value of the capital assets has been increased by \$72,172.

5. Deferred credits

The Ontario Energy Board has approved rates which include recovery of anticipated payments in lieu of taxation to the Ontario Electricity Financial Corporation. \$50,764. which has been included in billings to customers but not yet paid is reported on the balance sheet as a liability.

6. Payments in lieu of taxes

Certain amounts reported on the balance sheet which relate to regulatory assets have been deducted from income for purposes of calculating payments in lieu of taxes. The net of these amounts is expected to be recovered in future rates and the recoveries will be subject to payment in lieu of taxes. The liability for future payments in lieu of taxes related to temporary differences in reporting these amounts in financial statements and for taxation purposes is approximately \$9,000. No amount is included in the financial statements for this future liability.

7. Notes payable to Municipality of Central Huron

- 698,786 issued November 2000 with no specified maturity date, bearing interest at the municipality's prime borrowing rate.
- 72,172 demand note issued February 2006, bearing interest at the annually averaged prime rate, as consideration for contributions in 2003 for distribution system line construction. In prior years, this contribution was deducted from the cost of the related capital assets.

8. Lease commitment

The Clinton Power Corporation has contracted for use of computer software until August 2006. Lease costs are approximately \$6,200. per month of which 40% is recovered from other users.

9. Related party transactions

The Municipality of Central Huron supplies management, labour and office facilities for the operation of Clinton Power Corporation power distribution business on a cost recovery basis.

10. Financial instruments and Credit risk

Financial instruments

Management estimates that the fair values of all financial assets and liabilities are not materially different from their carrying values.

Credit risk

Credit risk is the risk that a counter party will fail to discharge its obligation to the company reducing the expected cash inflow from the company assets recorded at the balance sheet date. The company has assessed that there are no significant concentrations of credit risk other than the present uncertainty relating to collection of regulatory amounts recoverable which are subject to regulatory approval and disposition.

11. Credit arrangement

Electricity for resale and certain administrative and customer billing services are purchased from EnWin Utilities. The Clinton Power Corporation has approved a \$500,000. line of credit through its banker in favour of EnWin Utilities.

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

Commission de l'Énergie de l'Ontario C.P. 2319 2300, rue Yonge 26e étage Toronto ON M4P 1E4 Téléphone: (416) 481-1967



August 3, 2001

Mr. Jeffrey Pettit President Erie Thames Powerlines Corporation 143 Bell Street P.O. Box 157 Ingersoll, Ontario N5C 3K5

Dear Ms. Pettit:

Erie Thames Powerlines Corporation - Electricity Rate Change Board File No. RP-2000-0223/EB-2000-0466

The Board has today issued its Decision with Reasons and Order in the above matter and an executed copy is enclosed herewith.

Yours truly,

Peter H. O'Dell

Assistant Board Secretary

Encl.

On April 27, 2001, the Applicant filed its request for approval for new rates reflecting the June 1, 2001 cost of power increase using the Standard Method of Implementation (EB-2001-0197). On May 31, 2001, the Board approved an increase of \$0.00735 per kWh to be added to the energy and related rates of Erie Thames, and indicated this change to the rate schedule would be issued in due course.

Erie Thames filed a revised application on June 5, 2001 to correct a previously uncorrected error.

On June 26, 2001, Erie Thames filed an addendum to its rate application to clarify its rate implementation plan and to request a retroactive implementation of the applied-for rates to May 1, 2001.

Erie Thames has elected to use the maximum allowable Target Return on Common Equity of 9.88%. The resulting incremental revenue is \$266,990, which is one third of the amount required to achieve the Target Rate on Equity, exclusive of Payment in Lieu of Taxes. Erie Thames has also requested approval for \$53,266 in foregone revenue arising from the change in late payment charges to a 1.5% interest rate to be recovered in first year rates. The Revised Application also states that for a typical residential customer consuming 1,000 kWh per month, the increase in their total bill in the first year of the rate mitigation plan is:

Aylmer	8.5%	Central Elgin	3.3%	
East Zorra	6.4%	Ingersoll	0.7%	
Norwich	2.1%	South West Oxford		6.1%
Zorra	0.7%			

and for a typical general service customer consuming 2,000 kWh per month, the increase in their total bill in the first year of the rate mitigation plan is:

Aylmer	6.1%	Central Elgin	6.8%	
East Zorra	7.8%	Ingersoll	3.7%	
Norwich	6.4%	South West Oxf	ord	8.5%
Zorra	1 4%		•	

Due to rate restructuring, individual customer bill impacts may be higher or lower depending on a customer's electricity consumption.

Copies of the Application, including the evidence filed in this proceeding, are available for review at the Board's offices.

Board Findings

While the Board has considered all of the evidence filed in this proceeding, the Board has only referenced the evidence to the extent necessary to provide background to its findings.

The Board finds that Erie Thames' election of a 9.88% Target Rate of Return on Common Equity, and its plan for mitigation of the impact of that election on customers, are in conformity with the Rate Handbook and the RP-2000-0069 Decision, and are acceptable.

Erie Thames has proposed to treat its un-metered scattered load customers as a separate class of customers. The Board finds this proposal is acceptable.

Erie Thames has applied for approval to increase its specific charges due to greater expenses associated with a larger distribution area respectively. Erie Thames has also applied for a new charge of \$125.00 for connecting a temporary service. The Applicant provided cost justification for these charges. The Board finds these charges to be acceptable.

The Applicant also proposed to change the current 5% Late Payment Charge to a 1.5% charge when due and 1.5% each month thereafter charged on outstanding balance overdue and to adjust the required incremental revenue requirements to account for lower late payment revenue resulting from the change. The Board finds that the proposed changes are reasonable.

The Board is satisfied that there are no other significant deviations from the Electricity Distribution Rate Handbook.

The Board finds that the rates applied for are just and reasonable.

By letter dated February 28, 2001, the Board indicated that the rates set out in the Transitional Distribution Rate Order are declared interim as of March 1, 2001 for all licensed distributors who filed submissions for unbundled distribution rates on or before February 28, 2001. Erie Thames has proposed that the rates applied for, other than miscellaneous charges, be made effective May 1, 2001 and that it be allowed to retroactively bill customers for electricity usage back to the May 1, 2001 date through a one-time charge to appear on August bills. The Board finds this acceptable.

THE BOARD ORDERS THAT:

- 1. The rates declared interim by letter dated February 28, 2001 are hereby approved as final rates for the period March 1, 2001 to April 30, 2001.
- 2. The rates as set out in Appendix "A" of this Order are hereby approved as final rates for the period May 1, 2001 to May 31, 2001.
- The rates, which include the cost of power increase, as set out in Appendix "B" of this Order are hereby approved on all energy consumed effective June 1, 2001.

DATED at Toronto, August 3, 2001.

ONTARIO ENERGY BOARD

Peter H. O'Dell

Assistant Board Secretary

Appendix "A"

RP-2000-0223 EB-2000-0466

August 3, 2001

ONTARIO ENERGY BOARD

Assistant Board Secretary

Erie Thames Powerlines Corporation

Schedule of Rates

Effective May 1, 2001

Time Periods for Time of Use Rates (Local Time)

Winter:

all hours October 1 through March 31

Summer:

all hours April 1 through September 30

On-Peak:

07:00 to 23:00 hours Monday to Friday inclusive, except for public

holidays, including New Year's Day, Good Friday, Victoria Day,

Canada Day, Civic Holiday (as in Toronto), Labour Day, Thanksgiving

Day, Christmas & Boxing Days.

Off-Peak:

all other hours.

Residential

Monthly Service Charge	(per month)	\$ 9.33
Distribution Volumetric Rate	(per kWh)	\$0.0068
Cost of Power	(per kWh)	\$0.0700

General Service Non-time of Use (Less than 50 kW)

Monthly Service Charge	(per month)	\$17.99
Distribution Volumetric Rate	(per kWh)	\$0.0091
Cost of Power	(per kWh)	\$0.0679

General Service Non-time of Use (Greater than 50 kW)

Monthly Service Charge	(per month)	\$264.04
Distribution Volumetric Rate	(per kW)	\$ 0.8890
Demand Charge	(per kW)	\$ 4.0784
Cost of Power Charge	(per kWh)	\$0.0440



Monthly Service Charge	(per month)	\$4,159.61
Distribution Volumetric Rate	(per kW)	\$ 1.0695
Cost of Power - Winter Peak	(per kW)	\$ 9.5524
Cost of Power - Summer Peak	(per kW)	\$ 7.1786
Cost of Power - Winter Peak	(per kWh)	\$ 0.0630
Cost of Power - Winter Off-Peak	(per kWh)	\$ 0.0345
Cost of Power - Summer Peak	(per kWh)	\$ 0.0516
Cost of Power - Summer Off-Peak	(per kWh)	\$ 0.0235

Intermediate Use

Monthly Service Charge	(per month)	\$ 4,834.82
Distribution Volumetric Rate	(per kW)	\$ 0.9335
Cost of Power - Winter Peak	(per kW)	\$ 8.7146
Cost of Power - Summer Peak	(per kW)	\$ 7.9881
Cost of Power - Winter Peak	(per kWh)	\$ 0.0643
Cost of Power - Winter Off-Peak	(per kWh)	\$ 0.0353
Cost of Power - Summer Peak	(per kWh)	\$ 0.0531
Cost of Power - Summer Off-Peak	(per kWh)	\$ 0.0243

Large Users Time of Use (5000 kW or more)

Monthly Service Charge	(per month)	\$ 9,808.55
Distribution Volumetric Rate	(per kW)	\$ 0.4348
Cost of Power - Winter Peak	(per kW)	\$ 12.4851
Cost of Power - Summer Peak	(per kW)	\$ 8.4634
Cost of Power - Winter Peak	(per kWh)	\$ 0.0615
Cost of Power - Winter Off-Peak	(per kWh)	\$ 0.0338
Cost of Power - Summer Peak	(per kWh)	\$0.0508
Cost of Power - Summer Off-Peak	(per kWh)	\$ 0.0232
	\A/:+	Cummor

Summer Winter Diversity Adjustment Credit (per kW) \$ (these credits will be discontinued upon Market Opening) \$ 1.76 \$ 2.04

Street Lighting (Non-Time of Use)

Monthly Service Charge	(per connection)	\$ 0.3600
Distribution Volumetric Rate	(per kW)	\$ 0.8047
Cost of Power	(per kW)	\$21.8002

Sentinel Lights (Non-Time of Use)

Monthly Service Charge	(per connection)	\$ 1.4982
Distribution Volumetric Rate	(per kW)	\$ 6.0500
Cost of Power	(per kW)	\$ 10.1359

Un-metered Scattered Loads

Un-metered scattered loads include traffic lights, telephone booths, cable amplifiers and radio antennae. kWh usage is based on connected load estimates. Charges per account will be as follows:

Monthly Service Charge	(per month)	\$ 3.77
Distribution Volumetric Rate	(per kWh)	\$0.0226
Cost of Power	(per kWh)	\$0.0625

Specific Service Charges

Primary Metering Adjustment

Late Payment	1.5% when due and 1.5% monthly thereafter
Returned Cheque - actual bank charges plus	\$ 10.00
Collection Charge	\$ 10.00
Reconnection - during regular hours	\$ 30.00
Reconnection - after regular hours	\$100.00
Occupancy Charge/Account Setup Fee	\$ 20.00
Meter Dispute Charge	\$ 20.00
Arrears Confirmation	\$ 20.00
Temporary Service	\$125.00
Transformer Ownership Credit - per kW of billing demand for transformation that meets utility transformer loss specifications	\$0.60 per kW

1% of kW and kWh billed



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

AND IN THE MATTER OF an Application by **Erie Thames Powerlines Corp.** for an order or orders approving or fixing just and reasonable rates.

BEFORE: Gordon Kaiser

Vice Chair and Presiding Member

Paul Vlahos Member

Pamela Nowina

Member

DECISION AND ORDER

Background and Application

In November 2003 the Ontario government announced that it would permit local distribution companies to apply to the Board for the next installment of their allowable return on equity beginning March 1, 2005. The Government also indicated that the Board's approval would be conditional on a financial commitment to reinvest in conservation and demand management initiatives, an amount equal to one year's incremental returns.

Also in November 2003, the Government announced, in conjunction with the introduction of Bill 4, the *Ontario Energy Board Amendment Act, (Electricity Pricing), 2003*, that electricity distributors could start recovering Regulatory Assets in their rates, beginning March 1, 2004, over a four year period.

In February and March, 2004, the Board approved the applications of distributors to recover 25% of their December 31, 2002 Regulatory Asset balances (or additional amounts for rate stability) in their distribution rates on an interim basis effective March 1, 2004 and implemented on April 1, 2004.

On December 20, 2004 the Board issued filing guidelines to all electricity distribution utilities for the April 1, 2005 distribution rate adjustments. The guidelines allowed the applicants to recover three types of costs. These costs concern (i) the rate recovery of the third tranche of the allowable return on equity (Market Adjusted Revenue Requirement or "MARR"), (ii) the 2005 proxy allowance for payments in lieu of taxes ("PILs") and (iii) a second installment of the recovery of Regulatory Assets.

A generic Notice of the proceedings was published on January 25, 2005 in major newspapers in the province, which provided a 14 day period for submissions from interested parties. On February 4, 2005, the Board issued Procedural Order No. 1, providing for an extension for submissions until February 16, 2005 and also providing for reply submissions from applicants and other parties.

The Applicant filed a revised application for adjustments to their rates for the following amounts:

MARR: \$ 260,301

2005 PILs Proxy: \$ 672,980

Regulatory Assets Second Tranche: \$1,012,830

The Applicant also applied for recovery of amounts and/or items outside of the guidelines. Specifically, the Applicant requested an amount of PILs proxy in excess of the guidelines.

Submissions

The Board received one submission which addressed the 2005 rate setting process in general. This submission was made by School Energy Coalition (SEC). SEC objected to the guideline which caused the recovery of the 2005 PILs proxy to be reflected only on the variable charge. SEC was also concerned that monthly service charges and overall distribution charges varied significantly between utilities across the province. SEC also raised concerns regarding the consistency of, and access to, information on the applications as filed by the utilities.

Reply submissions to SEC's general submissions were received from the Coalition of Large Distributors, the Electricity Distributors Association, Hydro One Networks, and the LDC Coalition (a group of 7 distributors). These parties generally argued against the recommendations put forward by SEC, by and large indicating that the Board's existing processes for 2006 and 2007 have been planned to address these issues going forward and that these issues should not be added to the 2005 rates adjustment process.

The Applicant was not specifically named in any of these submissions.

Board Findings

The Board first addresses the general submission of SEC. While SEC raises important issues regarding electricity distribution rates, the Board has put in place a process which will address most of the issues raised by SEC on a

4

comprehensive basis with coordinated cost of service, cost allocation and cost of capital studies for all distributors in 2006, 2007 and 2008. The Board does agree that unless there are compelling reasons to diverge from the Board's original filing guidelines for the 2005 distribution rate adjustment process, distributors should follow the guidelines in their applications.

At this time, the Board will approve only the portion of the application that conforms to the guidelines as the generic notice published informed customers and the public of only the changes contemplated in the guidelines. The Applicant may wish to apply for other specific changes to rates in a separate application.

As a result, the Board has made adjustments to the PILs proxy applied for resulting in the following approved amounts:

MARR: \$ 260,301

2005 PILs Proxy: \$ 428,225

Regulatory Assets Second Tranche: \$1,012,830

Subject to these adjustments, the Board finds that the application conforms with earlier decisions of the Board (including approval for the Applicant's Conservation and Demand Management plan), directives and guidelines.

The Board will issue a separate decision on cost awards.

THE BOARD ORDERS THAT:

The rate schedule attached as Appendix "A" is approved effective March 1, 2005, to be implemented on April 1, 2005. All other rates currently in effect that are not shown on the attached schedule remain in force. If the Applicant's billing system is not capable of prorating to accommodate the

5

April 1, 2005 implementation date, the new rates shall be implemented with the first billing cycle for electricity consumed or estimated to have been consumed after April 1, 2005.

The Applicant shall notify its customers of the rate changes, no later than with the first bill reflecting the new rates and include the brochure provided by the Board.

DATED at Toronto, March 30, 2005 ONTARIO ENERGY BOARD

Peter H. O'Dell Assistant Board Secretary Appendix "A"

RP-2005-0013 EB-2005-0024

March 30, 2005

ONTARIO ENERGY BOARD

SHEET 1 - DATA

SPREADSHEET FOR UNBUNDLING CURRENT ELECTRICITY RATES

THIS SHEET SERVES AS THE INPUT AREA FOR THE DATA NEEDED BY THE SUBSEQUENT SHEETS.

ENTER YOUR UTILITY SPECIFIC DATA IN THE CELLS HIGHLIGHTED IN YELLOW.

NOTE: TO READ COMMENTS (RED TRIANGLES) CLICK ON THE RED TRIANGLE AND THEY WILL APPEAR.

NAME OF UTILITY LICENCE NUMBER DATE (dd-mm-yy) VERSION NUMBER NAME OF CONTACT PHONE NUMBER

FOR BACKGROUND CALCULATIONS

SOURCE: WHOLESALE AND PURCHASED RETAIL KWH BILLS

	RESIDENTIAL	SENTINEL LIGHTS	GENERAL SERVICE (total excluding	STREET LIGHTING	LARGE USE	TOTAL RETAIL	SERVICE	NTERMEDIATE USE	GENERAL SERVICE
			street lighting)		_		TIME OF USE	_	<50KW
RETAIL ENERGY (KWH)	28,664,322	11,510	44,749,219	341,712	0	73,766,763	14,304,201	0	18,425,012
LOSS FACTOR ADJUSTMENT	1.0464				1.0100				
CALCULATION FOR LOSS FACTOR:									
	1995	1996	1997	1998	1999 /	AVERAGE			
(A) WHOLESALE KWH			72221761	73201110	75318654				
(B) WHOLESALE KWH FOR LARGE USERS	0	0	0	0	0				
(C) WHOLESALE KWH (A)-(B) FOR DSL	0	0	72221761	73201110	75318654				
(D) RETAIL KWH			68,071,365	70,838,187	73495019				
(E) RETAIL KWH FOR LARGE USERS	0	0	0	0	0				
(F) RETAIL KWH FOR DSL FACTOR (D)-(E)	0	0	68071365	70838187	73495019	AVERAGE			
(G) DSL [[(C)/(F)]-1]	#DIV/0!	#DIV/0!	0.0610	0.0334	0.0450	0.0464			
(H) LOSS FACTOR ADJUSTMENT	1.0464								

NOTE: UTILITY CAN USE AVERAGE DSL FOR LARGE USE CLASS INSTEAD OF 1% DEFAULT VALUE IF MORE APPROPRIATE IF CHOOSING THIS OPTION, ENTER ZEROS FOR LARGE USERS IN CELLS B31 TO F31 AND CELLS B34 TO F34 AND ENTER THE LOSS ADJUSTMENT FACTOR IN CELL F26. TO GET WHOLESALE KWH FOR LARGE USERS MULTIPLY RETAIL KWH BY 1.01.

FOR COST OF POWER CALCULATIONS:

SOURCE: UTILITY WHOLESALE COST OF POWER BILLS (if specific class percentages are not known for voltage splits use the total system percentages for those classes that are not known)

	WINTER PEAK \$/KW	SUMMER PEAK \$/KW
(E) PURCHASED AT <115 KV	12.05	9.02
(H) PURCHASED AT >115 KV	11.02	7.99
(I) PURCHASED AT 230 KV	10.00	6.00
(I) FORCHASED AT 250 RV	10.00	0.00
RESIDENTIAL	WINTER	SUMMER
(B) PERCENT PURCHASED AT <115 KV	1.000	1.000
(C) PERCENT PURCHASED AT >115 KV	0.000	0.000
(D) PERCENT PURCHASED AT 230 KV	0.000	0.000
SENTINEL LIGHTING	WINTER	SUMMER
(B) PERCENT PURCHASED AT <115 KV	1,000	1.000
(C) PERCENT PURCHASED AT >115 KV	0.000	0.000
(D) PURCHASED AT 230 KV	0.000	0.000
GENERAL SERVICE <50 KW	WINTER	SUMMER
(B) PERCENT PURCHASED AT <115 KV	1.000	1.000
(C) PERCENT PURCHASED AT >115 KV	0.000	0.000
(D) PURCHASED AT 230 KV	0.000	0.000
GENERAL SERVICE NON-TIME OF USE >50 KW	WINTER	SUMMER
(B) PERCENT PURCHASED AT <115 KV	1.000	1.000
(C) PERCENT PURCHASED AT >115 KV	0.000	0.000
(D) PURCHASED AT 230 KV	0.000	0.000
GENERAL SERVICE TIME OF USE >50 KW	WINTER	SUMMER
(B) PERCENT PURCHASED AT <115 KV	1.000	1.000
(C) PERCENT PURCHASED AT >115 KV	0.000	0.000
(D) PURCHASED AT 230 KV	0.000	0.000
GENERAL SERVICE INTERMEDIATE USE	WINTER	SUMMER
(B) PERCENT PURCHASED AT <115 KV (C) PERCENT PURCHASED AT >115 KV	1.000 0.000	1.000 0.000
(D) PURCHASED AT 230 KV	0.000	0.000
(D) PURCHASED AT 230 KV	0.000	0.000
STREET LIGHTING	WINTER	SUMMER
(B) PERCENT PURCHASED AT <115 KV	1.000	1.000
(C) PERCENT PURCHASED AT >115 KV	0.000	0.000
(D) PURCHASED AT 230 KV	0.000	0.000

LARGE USE	WINTER	SUMMER
(B) PERCENT PURCHASED AT <115 KV	1.000	1.000
(C) PERCENT PURCHASED AT >115 KV	0.000	0.000
(D) PURCHASED AT 230 KV	0.000	0.000

SOURCE: USE COINCIDENCE FACTORS FROM CURRENT RATE DERIVATION FOR IMMEDIATE USE AND LARGE USE CLASSES. IF YOU HAVE APPROVED COINCIDENCE FACTORS FOR GENERAL SERVICE TIME OF USE OR CAN PROVIDE JUSTIFICATION FOR YOUR OWN DERIVED FACTORS USE THOSE FOR THIS CLASS. IF YOU DON'T HAVE THIS INFORMATION YOU WILL HAVE TO USE THE MODEL FOR TOTAL GENERAL SERVICE CLASS TO ESTIMATE COINCIDENT KW AND SUBSTITUTE THIS DATA FOR WINTER AND SUMMER PEAK WHOLESALE KW IN THE COST OF POWER CALCULATIONS FOR THIS CLASS (CELLS B106 AND C106).

	WINTER PEAK COINCIDENCE	SUMMER PEAK COINCIDENCE	WINTER PEAK KW	SUMM PEAK KW		WINTER PEAK KWH	WINTER OFF-PEAK KWH	SUMMER PEAK KWH	SUMMER OFF-PEAK KWH
GENERAL SERVICE TIME OF USE	0.981		18,4	20	8,851	5,835,278	4,031,539	2,377,101	1,950,040
INTERMEDIATE USE LARGE USE	0.981 0.981			0	0	0		0	0
LARGE USE	0.981	0.991		U	0	U	Ü	U	Ü
SOURCE: CURRENT DIVERSITY CREDIT RATES	\$/KW								
DIVERSITY ADJUSTMENT SUMMER	1.68								
DIVERSITY ADJUSTMENT WINTER	2.29								
SOURCE: TOTAL COP WHOLESALE BILL FOR 1999)								
ACTUAL TOTAL COP (BEFORE DIVERSITY ADJUSTMENT	\$4,924,092								

FOR RATE CLASS REVENUE REQUIREMENTS AND DISTRIBUTION CHARGES CALCULATIONS:

INCREMENTAL DISTRIBUTION COST (IDC) \$/KWH 0.0062 USE THIS VALUE UNLESS YOU HAVE A SPECIFIC UTILITY VALUE AND CAN PROVIDE JUSTIFICATION FOR IT

SOURCE: FOR ENERGY DATA USE YEAR END 1999 RETAIL DATA, FOR RATES USE CURRENT APPROVED RATES

RESIDENTIAL	SALES KWH	BLOCK RATE \$/KWH	REVENUE REQUIREMENT \$
NON-TIME-OF-USE			
SERVICE CHARGE FIRST 250 KWH BALANCE OF KWH	28,443,40	5 0.073	\$185,275.00 2
TIME-OF-USE			
SERVICE CHARGE WINTER PEAK 250 KWH WINTER PEAK BALANCE WINTER OFF-PEAK ALL SUMMER PEAK 250 KWH SUMMER PEAK BALANCE SUMMER OFF PEAK ALL MINIMUM BILLS		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0.00 0 0 0 0 0
TOTAL	28,664,32		17232
NUMBER OF CUSTOMERS (YEAR-END 1999)	248		
SENTINEL LIGHTS	SALES IN BLOCK CONNECTED KW	BLOCK RATE \$/CONNECTED KW	REVENUE REQUIREMENT \$
NON-TIME-OF USE			
TIME-OF-USE WINTER DEMAND	1	7 29.5	<mark>1</mark>

CENEDAL	CEDVICE

NUMBER OF CONNECTIONS (YEAR-END 1999)

SUMMER DEMAND

NON-TIME-OF-USE <50 KW (no demand meters) SERVICE CHARGE	SALES IN BLOCK	BLOCK RATE \$/KWH	REVENUE REQUIREMENT \$ \$15,814.00
FIRST 250 KWH NEXT 12250 KWH NEXT BLOCK BALANCE KWH	0 10,015,890 8,265,891	0.0791 0.0573	
MINIMUM BILLS TOTAL	143,231 18,425,012		\$11,172.00
FIRST 50 KW NUMBER OF CUSTOMERS (YEAR-END 1999)	333		

BLOCK	SALES IN BLOCK	RATE	REQUIREMENT
SERVICE CHARGE			\$10,542.00
ENERGY	KWH	\$/KWH	
FIRST 250 KWH		0.0000	
NEXT 12250 KWH NEXT BLOCK	3,693,929	0.0791	
BALANCE KWH	8,232,637	0.0573	
MINIMUM BILLS SUTOTAL	93,440 12,020,006		\$7,289.00
DEMAND	ĸw	\$/KW	
FIRST 50 KW	23,554	0.0000	
NEXT BLOCK BALANCE KW	0 38,193		
MINIMUM BILLS	165		\$99.00
SUBTOTAL	61,912		
NUMBER OF CUSTOMERS (YEAR-END 1999)	29		
TIME OF USE > 50 KW			
			DE
BLOCK	SALES IN BLOCK		REVENUE REQUIREMENT
SERVICE CHARGE			\$38.00
ENERGY	KWH	\$/KWH	
WINTER PEAK FIRST BLOCK WINTER PEAK NEXT BLOCK	41,250	0.1290	
WINTER PEAK NEXT BLOCK	0		
WINTER BALANCE BLOCK WINTER OFF PEAK ALL	5,794,028 4,031,539		
SUMMER PEAK FIRST BLOCK	4,031,539		
SUMMER PEAK NEXT BLOCK SUMMER PEAK NEXT BLOCK	0		
SUMMER BALANCE BLOCK	2,335,851	0.0742	
SUMMER OFF PEAK ALL MINIMUM BILLS	1,950,040 110,243		\$8,599.00
SUBTOTAL	14,304,201		
DEMAND	KW	\$/KW	
WINTER FIRST 50 KW WINTER SECOND BLOCK	300	0.0000	
WINTER BALANCE BLOCK	18,120	5.6000	
SUMMER FIRST 50 KW SUMMER SECOND BLOCK	300	0.0000	
SUMMER BALANCE BLOCK MINIMUM BILLS	8,551 0	4.6000	\$0.00
SUBTOTAL	27,271		ψ0.00
NUMBER OF CUSTOMERS (YEAR-END 1999)	1		
INTERMEDIATE USE			
IN I ERMEDIA I E USE	SALES	RATE	
	IN BLOCK		
WW.TER RE W	KW	\$/KW	
WINTER PEAK SUMMER PEAK			
SUBTOTAL	0		
	KWH	\$/KWH	
WINTER PEAK WINTER OFF PEAK			
SUMMER PEAK			
SUMMER OFF-PEAK SUBTOTAL	0		
NUMBER OF CUSTOMERS (YEAR-END 1999)	0		
STREET LIGHTING			
	SALES IN	BLOCK RATE	
NON TIME OF USE	BLOCK	\$/CONNECTED KW	
NON-TIME-OF-USE			
TIME-OF-USE WINTER DEMAND SUMMER DEMAND	475 475		
NUMBER OF CONNECTIONS (YEAR-END 1999)	322		
LARGE USE			
	SALES		
	IN BLOCK		
WINTER PEAK	KW 0	\$/KW 0	
SUMMER PEAK	0		

SUBTOTAL	0	
	KWH	\$/KWH
WINTER PEAK	0	0
WINTER OFF PEAK	0	0
SUMMER PEAK	0	0
SUMMER OFF-PEAK	0	0
SUBTOTAL	0	
NUMBER OF CUSTOMERS (YEAR-END 1999)	0	

FOR SUMMARY OF RATES AND CHARGES:

ADD YOUR MISCELLANEOUS CHARGES FOR 1999 AND 2000 DIRECTLY TO THIS SHEET WHERE INDICATED

FOR RATE IMPACT ANALYSIS CALCULATIONS:

CUSTOMIZE TO FIT YOUR UTILITY

FOR TARGETED RATE OF RETURN CALCULATIONS:

INPUT DATA DIRECTLY IN THIS SECTION

FOR RATE IMPACT OF VARYING PERCENTAGES OF VARIABLE AND SERVICE CHARGE REVENUE CALCULATIONS (SENSITIVITY ANALYSIS 1) CUSTOMIZE TO FIT YOUR UTILITY

FOR SENSITIVITY ANALYSIS 2 AND SENSITIVITY ANALYSIS 3

CUSTOMIZE TO FIT YOUR UTILITY

FOR RATE SCHEDULES (NO MARR) AND RATE SCHEDULE (MARR)

INPUT MISCELLANEOUS CHARGES DIRECTLY INTO THIS SHEET.

BACKGROUND	

NAME OF UTILITY	Harmonization RUD Mode		
LICENCE NUMBER	0		
DATE	Oct 30/2000		
VERSION NUMBER	0		
NAME OF CONTACT	0		
PHONE NUMBER	0		

COINCIDENT LOAD FACTORS (%)

COINCIDENT LOAD FACTO	JRS (%)												
	JAN	FEB	MAR	APR	MAY	JUN	JULY	AUG	SEPT	OCT	NOV	DEC	
HOURS IN MONTH	730	730	730	730	730	730	730	730	730.00	730	730	730	
RES-NON-EL	69.02	57.80	70.18	72.47	63.69	59.32	68.80	71.38	63.69	63.91	58.77	60.97	
RES EL	66.93	56.12	67.89	68.56	74.90	66.57	67.64	72.18	69.30	75.22	69.30	62.82	
TOTAL RESIDENTIAL	68.12	57.09	69.26	71.07	67.39	60.76	68.56	71.55	65.54	66.88	62.10	61.67	
SENTINEL LIGHTS	62.08	51.93	51.60	43.88	0.00	0.00	0.00	0.00	0.00	61.55	58.74	63.53	
GS<50 KW	92.80	66.83	68.89	66.51	76.06	69.11	56.18	69.72	63.38	65.00	89.96	82.67	
GS>50<1000 KW	85.96	82.22	95.75	76.69	70.96	48.30	60.59	52.14	71.39	87.36	81.01	75.05	
GS>1000	83.14	84.39	89.04	80.57	89.99	82.85	83.66	86.29	84.86	89.23	82.23	83.63	
TOTAL GS	86.54	78.83	86.46	75.73	77.53	59.90	65.68	63.12	74.08	83.20	82.51	79.53	
STREET LIGHTS	62.16	51.99	51.67	43.94	0.00	0.00	0.00	0.00	0.00	61.63	58.82	63.61	
ENERGY SPLITS(%)													
21121131 31 2113(70)	JAN	FEB	MAR	APR	MAY	JUN	JULY	AUG	SEPT	OCT	NOV	DEC	TOTAL
RES NON-EL													
ON ENERGY	4.84	4.37	4.65	3.69	3.97	4.62	4.59	4.84	3.73	3.75	4.49	4.32	51.86
OFF ENERGY	4.60	3.75	3.64	4.09	3.41	3.60	4.92	4.32	3.96	3.54	3.53	4.78	48.14
TOTAL	9.44	8.12	8.29	7.78	7.38	8.22	9.51	9.16	7.69	7.29	8.02	9.10	100.00
RES EL													
ON ENERGY	6.95	5.87	5.64	3.71	3.20	2.68	2.56	2.63	2.24	3.06	4.61	5.25	48.40
OFF ENERGY	7.49	6.28	5.54	4.93	3.20	2.13	2.70	2.29	2.41	3.34	4.56	6.73	51.60
TOTAL	14.44	12.15	11.18	8.64	6.40	4.81	5.26	4.92	4.65	6.40	9.17	11.98	100.00
TOTAL RESIDENTIAL													
ON ENERGY	5.52	4.85	4.97	3.70	3.72	4.00	3.94	4.12	3.25	3.52	4.53	4.62	50.74
OFF ENERGY	5.53	4.57	4.25	4.36	3.35	3.12	4.20	3.67	3.46	3.48	3.87	5.40	49.26
TOTAL	11.05	9.42	9.22	8.06	7.07	7.12	8.14	7.79	6.71	7.00	8.40	10.02	100.00
SENTINEL LIGHTS													
ON ENERGY	3.27	2.62	2.46	1.34	1.26	1.04	0.98	1.38	1.73	2.51	3.27	3.12	24.98
OFF ENERGY	7.23	6.16	6.27	6.08	5.48	5.00	5.48	5.88	6.30	6.84	6.67	7.63	75.02
TOTAL	10.50	8.78	8.73	7.42	6.74	6.04	6.46	7.26	8.03	9.35	9.94	10.75	100.00
GS<50													
ON ENERGY	5.67	5.14	5.45	3.81	3.93	4.07	3.42	3.64	3.52	3.84	5.04	5.81	53.34
OFF ENERGY	5.59	4.55	4.31	3.67	3.04	2.92	3.02	2.69	2.86	3.24	3.90	6.87	46.66
TOTAL	11.26	9.69	9.75	7.48	6.98	6.98	6.44	6.33	6.39	7.08	8.94	12.68	100.00
GS>50<1000													
ON ENERGY	5.00	4.77	5.04	4.30	4.84	4.87	4.73	5.21	4.61	4.60	5.21	4.21	57.39
OFF ENERGY	4.11	3.71	3.55	3.56	3.03	2.94	3.79	3.47	3.33	3.44	3.60	4.08	42.61
TOTAL	9.11	8.48	8.59	7.86	7.87	7.81	8.52	8.68	7.94	8.04	8.81	8.29	100.00
GS>1000													
ON ENERGY	3.95	3.62	4.16	3.46	4.16	4.12	3.68	4.39	4.08	4.32	4.46	3.80	48.20
OFF ENERGY	4.73	4.07	4.02	4.27	4.11	3.83	4.16	4.28	4.34	4.59	4.13	5.27	51.80
TOTAL	8.68	7.69	8.18	7.73	8.27	7.95	7.84	8.67	8.42	8.91	8.59	9.07	100.00
GS TOTAL													
ON ENERGY	4.78	4.47	4.83	3.92	4.45	4.46	4.14	4.64	4.23	4.36	4.93	4.38	53.59
OFF ENERGY	4.60	3.99	3.85	3.82	3.38	3.23	3.76	3.59	3.57	3.78	3.83	5.01	46.41
TOTAL	9.38	8.46	8.68	7.74	7.83	7.69	7.90	8.23	7.80	8.14	8.76	9.39	100.00
STREET LIGHTS													
ON ENERGY	3.27	2.62	2.46	1.34	1.26	1.04	0.98	1.38	1.73	2.51	3.27	3.12	24.98
OFF ENERGY	7.23	6.16	6.27	6.08	5.48	5.00	5.48	5.88	6.30	6.84	6.67	7.63	75.02
TOTAL	10.50	8.78	8.73	7.42	6.74	6.04	6.46	7.26	8.03	9.35	9.94	10.75	100.00

CALCULATED MONTHLY WHOLESALE ENERGY (KWH) QUANTITIES (ENERGY INCLUDING LOSSES-WHOLESALE PURCHASE AMOUNT)

	RESIDENTIAL	SENTINEL LIGHTS	GENERAL SERVICE	STREET LIGHTING	LARGE USE	TOTAL	GENERAL SERVICE TIME OF USE	INTERMED- IATE USE	GENERAL SERVICE <50 KW								
(A) RETAIL (BILLED) ENERGY	28,664,322	11,510	44,749,219	341,712	0	73,766,763	14,304,201	0	18,425,012								
(B) LOSS FACTOR ADJUSTMENT	1.0464	1.0464	1.0464	1.0464	1.01		1.0464	1.0464	1.0464								
(C) WHOLESALE ENERGY (A)*(B)	29,995,568	12,045	46,827,490	357,582	0	77,192,685	14,968,526	0	19,280,718								
	JAN	FEB	MAR	APR	MAY	JUN	JULY	AUG	SEPT	OCT	NOV	DEC	TOTAL	WINTER	WINTER	SUMMER	SUMMER
RESIDENTIAL														PEAK	OFF-PEAK	PEAK	OFF-PEAK
PEAK	1,655,755	1,454,785	1,490,780	1,109,836	1,115,835	1,199,823	1,181,825	1,235,817	974,856	1,055,844	1,358,799	1,385,795	15,219,751	8,401,759		6,817,993	
OFF-PEAK	1,658,755	1,370,797	1,274,812	1,307,807	1,004,852	935,862	1,259,814	1,100,837	1,037,847	1,043,846	1,160,828	1,619,761	14,775,817		8,128,799		6,647,018
TOTAL	3,314,510	2,825,583	2,765,591	2,417,643	2,120,687	2,135,684	2,441,639	2,336,655	2,012,703	2,099,690	2,519,628	3,005,556	29,995,568				
SENTINEL LIGHTING																	
PEAK	394	316	296	161	152	125	118	166	208	302	394	376	3,009	2,078		931	
OFF-PEAK	871	742	755	732	660	602	660	708	759	824	803	919	9,036		4,914		4,122

TOTAL	1,265	1,058	1,051	894	812	727	778	874	967	1,126	1,197	1,295	12,045				
GENERAL SERVICE PEAK OFF-PEAK TOTAL	2,238,354 2,154,065 4,392,419	2,093,189 1,868,417 3,961,606	2,261,768 1,802,858 4,064,626	1,835,638 1,788,810 3,624,448	2,083,823 1,582,769 3,666,592	2,088,506 1,512,528 3,601,034	1,938,658 1,760,714 3,699,372	2,172,796 1,681,107 3,853,902	1,980,803 1,671,741 3,652,544	2,041,679 1,770,079 3,811,758	2,308,595 1,793,493 4,102,088	2,051,044 2,346,057 4,397,101	25,094,852 21,732,638 46,827,490	12,994,629	11,734,969	12,100,223	9,997,669
STREET LIGHTING PEAK OFF-PEAK TOTAL	11,693 25,853 37,546	9,369 22,027 31,396	8,797 22,420 31,217	4,792 21,741 26,533	4,506 19,595 24,101	3,719 17,879 21,598	3,504 19,595 23,100	4,935 21,026 25,960	6,186 22,528 28,714	8,975 24,459 33,434	11,693 23,851 35,544	11,157 27,284 38,440	89,324 268,258 357,582	61,683	145,893	27,641	122,365
(this is a subset of general service) GENERAL SERVICE <50 KW PEAK OFF-PEAK TOTAL	1,093,217 1,077,792 2,171,009	991,029 877,273 1,868,302	1,050,799 830,999 1,879,870	734,595 707,602 1,442,198	757,732 586,134 1,345,794	784,725 562,997 1,345,794	659,401 582,278 1,241,678	701,818 518,651 1,220,469	678,681 551,429 1,232,038	740,380 624,695 1,365,075	971,748 751,948 1,723,696	1,120,210 1,324,585 2,444,795	10,284,335 8,996,383 19,280,718	5,967,382	5,487,292	4,316,953	3,509,091
CALCULATED WHOLESALE COINCIDENT PEAK DEMAN		W) QUANTIT	IES MAR	APR	MAY	JUN	JULY	AUG	SEPT	OCT	NOV	DEC	WINTER PEAK	SUMMER PEAK			
RESIDENTIAL SENTINEL LIGHTING GENERAL SERVICE STREET LIGHTING GENERAL SERVICE <50 KW	6,665 3 6,953 83 3,205	6,780 3 6,884 83 3,830	5,470 3 6,440 83 3,738	4,660 3 6,556 83 2,970	4,311 0 6,478 0 2,424	4,815 0 8,235 0 2,668	4,879 0 7,716 0 3,028	4,474 0 8,364 0 2,398	4,207 0 6,754 0 2,663	4,301 3 6,276 74 2,877	5,558 3 6,810 83 2,625	6,676 3 7,574 83 4,051	35,450 16 40,937 488 20,325	27,345 3 44,104 83 16,150			

SHEET 3 - COST OF POWER CALCULATIONS

NAME OF UTILITY Harmonization RUD Model

 LICENCE NUMBER
 0

 DATE
 Oct 30/2000

 VERSION NUMBER
 0

 NAME OF CONTACT
 0

 PHONE NUMBER
 0

COST OF POWER (COP) CALCULATIONS

RESIDENTIAL		

RESIDENTIAL	WINTER PEAK KW	SUMMER PEAK KW	WINTER PEAK KWH	WINTER OFF-PEAK KWH	SUMMER PEAK KWH	SUMMER OFF-PEAK KWH	TOTAL
(A) WHOLESALE VOLUME	35,450	27,345	8,401,759	8,128,799	6,817,993	6,647,018	
(B) PERCENT PURCHASED AT <115 KV (C) PERCENT PURCHASED AT >115 KV (D) PERCENT PURCHASED AT 230 KV	1.000 0.000 0.000	1.000 0.000 0.000					
(E) PURCHASED AT <115 KV	35,450 \$/KW	27,345 \$/KW	8,401,759 \$/KWH	8,128,799 \$/KWH	6,817,993 \$/KWH	6,647,018 \$/KWH	
(F) WHOLESALE RATES (G) COP =(E)*(F)	12.05 \$427,174	9.02 \$246,649	0.0609 \$511,667	0.0335 \$272,315	0.0503 \$342,945	0.023 \$152,881	\$1,953,631
(H) PURCHASED AT >115 KV	0 \$/KW	0 \$/KW	0 \$/KWH	0 \$/KWH	0 \$/KWH	0 \$/KWH	
(I) WHOLESALE RATES	11.02	7.99	0.0609	0.0335	0.0503	0.023	
$(J) COP = (H)^*(I)$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(K) PERCENT PURCHASED AT 230 KV	0 \$/KW	0 \$/KW	0 \$/KWH	0 \$/KWH	0 \$/KWH	0 \$/KWH	
(L) WHOLESALE RATES	10.00	6.00	0.0609	0.0335	0.0503	0.023	
$(M) COP = (K)^*(L)$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(N) TOTAL RESIDENTIAL COP =(G)+(J)+(M)	\$427,174	\$246,649	\$511,667	\$272,315	\$342,945	\$152,881	\$1,953,631
SENTINEL LIGHTS							
	WINTER PEAK	SUMMER PEAK	WINTER PEAK	WINTER OFF-PEAK	SUMMER PEAK	SUMMER OFF-PEAK	TOTAL
(A) WHOLESALE VOLUME	KW 16	KW 3	KWH 2,078	KWH 4,914	KWH 931	KWH 4,122	
(B) PERCENT PURCHASED AT <115 KV	1.000	1.000					
(C) PERCENT PURCHASED AT >115 KV	0.000	0.000					
(D) PERCENT PURCHASED AT 230 KV	0.000	0.000					
(E) PURCHASED AT <115 KV	16	3	2,078	4,914	931	4,122	
(F) WHOLESALE RATES	\$/KW 12.05	\$/KW 9.02	\$/KWH 0.0609	\$/KWH 0.0335	\$/KWH 0.0503	\$/KWH 0.023	
(G) COP =(E)*(F)	\$198	\$25	\$127	\$165	\$47	\$95	\$656
(H) PURCHASED AT >115 KV	0	0	0	0	0	0	
(I) WHOLESALE DATES	\$/KW 11.02	\$/KW 7.99	\$/KWH 0.0609	\$/KWH 0.0335	\$/KWH 0.0503	\$/KWH 0.023	
(I) WHOLESALE RATES (J) COP =(H)*(I)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(K) PERCENT PURCHASED AT 230 KV	0	0	0	0	0	0	
(L) WHOLESALE RATES	\$/KW 10	\$/KW 6	\$/KWH 0.0609	\$/KWH 0.0335	\$/KWH 0.0503	\$/KWH 0.023	
(M) COP =(K)*(L)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(N) TOTAL SENTINEL LIGHTS COP =(G)+(J)+(M)	\$198	\$25	\$127	\$165	\$47	\$95	\$656
GENERAL SERVICE <50 KW							
	WINTER PEAK	SUMMER PEAK	WINTER PEAK	WINTER OFF-PEAK	SUMMER PEAK	SUMMER OFF-PEAK	TOTAL

	KW	KW	KWH	KWH	KWH	KWH	
(A) WHOLESALE VOLUME	20,325	16,150	5,967,382	5,487,292	4,316,953	3,509,091	
(B) PERCENT PURCHASED AT <115 KV (C) PERCENT PURCHASED AT >115 KV	1.000 0.000	1.000 0.000					
(D) PERCENT PURCHASED AT 230 KV	0.000	0.000					
(E) PURCHASED AT <115 KV	20,325	16,150	5,967,382	5,487,292	4,316,953	3,509,091	
(F) WHOLESALE RATES	\$/KW 12.05	\$/KW 9.02	\$/KWH 0.0609	\$/KWH 0.0335	\$/KWH 0.0503	\$/KWH 0.023	
$(G) COP = (E)^*(F)$	\$244,918	\$145,675	\$363,414	\$183,824	\$217,143	\$80,709	\$1,235,683
(H) PURCHASED AT >115 KV	0 \$/KW	0 \$/KW	0 \$/KWH	0 \$/KWH	0 \$/KWH	0 \$/KWH	
(I) WHOLESALE RATES	11.02	7.99	0.0609	0.0335	0.0503	0.023	•
$(J) COP = (H)^*(I)$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(K) PERCENT PURCHASED AT 230 KV	0 \$/KW	0 \$/KW	0 \$/KWH	0 \$/KWH	0 \$/KWH	0 \$/KWH	
(L) WHOLESALE RATES (M) COP =(K)*(L)	10 \$0	6 \$0	0.0609 \$0	0.0335 \$0	0.0503 \$0	0.023 \$0	\$0
(N) TOTAL GENERAL SERVICE < 50 KW COP	**	**	**	**	**	**	**
= (G) + (J) + (M)	\$244,918	\$145,675	\$363,414	\$183,824	\$217,143	\$80,709	\$1,235,683
GENERAL SERVICE NON TIME OF USE >50 KW	WINTER	SUMMER	WINTER	WINTER	SUMMER	SUMMER	TOTAL
NON TIME OF USE >30 KW	PEAK	PEAK		OFF-PEAK	PEAK	OFF-PEAK	TOTAL
	KW	KW	KWH	KWH	KWH	KWH	
TOTAL GENERAL SERVICE VOLUME Less GENERAL SERVICE TIME OF USE	40,937 18,070	44,104 8,771	12,994,629 6,106,284	11,734,969 4,218,774	12,100,223 2,487,500	9,997,669 2,040,605	
Less INTERMEDIATE USE	0	0	0	0	0	0	
Less GENERAL SERVICE <50 KW (A) WHOLESALE VOLUME	20,325 2,542	16,150 19,182	5,967,382 920,963	5,487,292 2,028,902	4,316,953 5,295,771	3,509,091 4,447,974	
` '			320,300	2,020,002	0,200,771	7,777,577	
(B) PERCENT PURCHASED AT <115 KV (C) PERCENT PURCHASED AT >115 KV	1.000 0.000	1.000 0.000					
(D) PERCENT PURCHASED AT 230 KV	0.000	0.000					
(E) PURCHASED AT <115 KV	2,542	19,182	920,963	2,028,902	5,295,771	4,447,974	
(F) WHOLESALE RATES	\$/KW 12.05	\$/KW 9.02	\$/KWH 0.0609	\$/KWH 0.0335	\$/KWH 0.0503	\$/KWH 0.023	
(G) COP =(E)*(F)	\$30,632	\$173,022	\$56,087	\$67,968	\$266,377	\$102,303	\$696,390
(H) PURCHASED AT >115 KV	0	0	0	0	0	0	
(I) WHOLESALE RATES	\$/KW 11.02	\$/KW 7.99	\$/KWH 0.0609	\$/KWH 0.0335	\$/KWH 0.0503	\$/KWH 0.023	
(J) COP =(H)*(I)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(K) PERCENT PURCHASED AT 230 KV	0	0	0	0	0	0	
(I) WILLOU FOALE DATES	\$/KW	\$/KW	\$/KWH	\$/KWH	\$/KWH	\$/KWH	
(L) WHOLESALE RATES (M) COP =(K)*(L)	10 \$0	6 \$0	0.0609 \$0	0.0335 \$0	0.0503 \$0	0.023 \$0	\$0
(J) TOTAL GENERAL SERVICE NON TIME OF USE >50							
KW COP =(G)+(J)+(M)	\$30,632	\$173,022	\$56,087	\$67,968	\$266,377	\$102,303	\$696,390
GENERAL SERVICE TIME OF USE > 50 KW	WINTER	SUMMER	WINTER	WINTER	SUMMER	SUMMER	TOTAL
	PEAK	PEAK	PEAK	OFF-PEAK	PEAK	OFF-PEAK	
(A) RETAIL VOLUME	KW 18,420	KW 8,851	KWH 5,835,278	KWH 4,031,539	KWH 2,377,101	KWH 1,950,040	
(B) COINCIDENCE FACTOR	0.981	0.991	0,000,270	1,001,000	2,077,101	1,000,010	
(C) SYSTEM LOSS ADJUST. (D) WHOLESALE VOLUME	18,070	8,771	1.05 6,106,284	1.05 4,218,774	1.05 2,487,500	1.05 2,040,605	
· <i>'</i>			5,100,204	.,,,,,,,	_, 101,000	_,0 10,000	
(B) PERCENT PURCHASED AT <115 KV (C) PERCENT PURCHASED AT >115 KV	1.000 0.000	1.000 0.000					
(D) PERCENT PURCHASED AT 230 KV	0.000	0.000					
(E) PURCHASED AT <115 KV	18,070	8,771	6,106,284	4,218,774	2,487,500	2,040,605	
(F) WHOLESALE RATES	\$/KW 12.05	\$/KW 9.02	\$/KWH 0.0609	\$/KWH 0.0335	\$/KWH 0.0503	\$/KWH 0.023	
(I) WHOLESALE RATES	12.00	9.02	0.0009	0.0333	0.0503	0.023	

(G) $COP = (E)^*(F)$	\$217,744	\$79,117	\$371,873	\$141,329	\$125,121	\$46,934	\$982,118
(H) PURCHASED AT >115 KV	0	0	0	0	0	0	
(I) WHOLESALE RATES (J) COP =(H)*(I)	\$/KW 11.02 \$0	\$/KW 7.99 \$0	\$/KWH 0.0609 \$0	\$/KWH 0.0335 \$0	\$/KWH 0.0503 \$0	\$/KWH 0.023 \$0	\$0
(K) PERCENT PURCHASED AT 230 KV	0	0	0	0	0	0	
(L) WHOLESALE RATES (M) COP =(K)*(L)	\$/KW 10 \$0	\$/KW 6 \$0	\$/KWH 0.0609 \$0	\$/KWH 0.0335 \$0	\$/KWH 0.0503 \$0	\$/KWH 0.023 \$0	\$0
(N) TOTAL GENERAL SERVICE TIME OF USE COP =(G)+(J)+(M)	\$217,744	\$79,117	\$371,873	\$141,329	\$125,121	\$46,934	\$982,118
INTERMEDIATE USE MONTHLY DEMAND > 3000	KW but less	s than 5000	KW				
(A) RETAIL VOLUME	WINTER PEAK KW 0	SUMMER PEAK KW 0	WINTER PEAK KWH 0	WINTER OFF-PEAK KWH 0	SUMMER PEAK KWH 0	SUMMER OFF-PEAK KWH 0	TOTAL
(B) COINCIDENCE FACTOR (C) SYSTEM LOSS ADJUST. (D) WHOLESALE VOLUME	0.981	0.991	1.05 0	1.05 0	1.05 0	1.05 0	
(B) PERCENT PURCHASED AT <115 KV (C) PERCENT PURCHASED AT >115 KV (D) PERCENT PURCHASED AT 230 KV	1.000 0.000 0.000	1.000 0.000 0.000					
(E) PURCHASED AT <115 KV	0 \$/KW	0 \$/KW	0 \$/KWH	0 \$/KWH	0 \$/KWH	0 \$/KWH	
(F) WHOLESALE RATES (G) COP =(E)*(F)	12.05 \$0	9.02 \$0	0.0609 \$0	0.0335 \$0	0.0503 \$0	0.023 \$0	\$0
(H) PURCHASED AT >115 KV	0	0	0	0	0	0	
(I) WHOLESALE RATES (J) COP =(H)*(I)	\$/KW 11.02 \$0	\$/KW 7.99 \$0	\$/KWH 0.0609 \$0	\$/KWH 0.0335 \$0	\$/KWH 0.0503 \$0	\$/KWH 0.023 \$0	\$0
(K) PERCENT PURCHASED AT 230 KV	0 \$/KW	0 \$/KW	0 \$/KWH	0 \$/KWH	0 \$/KWH	0 \$/KWH	
(L) WHOLESALE RATES (M) COP =(K)*(L)	10 \$0	\$/KW 6 \$0	0.0609 \$0	0.0335 \$0	0.0503 \$0	0.023 \$0	\$0
(N) TOTAL INTERMEDIATE USE COP =(G)+(J)+(M)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
STREET LIGHTING	WINTER PEAK	SUMMER PEAK		WINTER OFF-PEAK	SUMMER PEAK	SUMMER OFF-PEAK	TOTAL
(A) WHOLESALE VOLUME	KW 488	KW 83	KWH 61,683	KWH 145,893	KWH 27,641	KWH 122,365	
(B) PERCENT PURCHASED AT <115 KV (C) PERCENT PURCHASED AT >115 KV (D) PERCENT PURCHASED AT 230 KV	1.000 0.000 0.000	1.000 0.000 0.000					
(E) PURCHASED AT <115 KV	488	83	61,683	145,893	27,641	122,365	
(F) WHOLESALE RATES (G) COP =(E)*(F)	\$/KW 12.05 \$5,882	\$/KW 9.02 \$746	\$/KWH 0.0609 \$3,756	\$/KWH 0.0335 \$4,887	\$/KWH 0.0503 \$1,390	\$/KWH 0.023 \$2,814	\$19,476
(H) PURCHASED AT >115 KV	0	0	0	0	0	0	
(I) WHOLESALE RATES (J) COP =(H)*(I)	\$/KW 11.02 \$0	\$/KW 7.99 \$0	\$/KWH 0.0609 \$0	\$/KWH 0.0335 \$0	\$/KWH 0.0503 \$0	\$/KWH 0.023 \$0	\$0
(K) PERCENT PURCHASED AT 230 KV	0 \$/KW	0 \$/KW	0 \$/KWH	0 \$/KWH	0 \$/KWH	0 \$/KWH	
(L) WHOLESALE RATES (M) COP =(K)*(L)	10 \$0	\$/KVV 6 \$0	0.0609 \$0	0.0335 \$0	0.0503 \$0	0.023 \$0	\$0

(N) TOTAL STREET LIGHTING COP (G)+(J)+(M)	\$5,882	\$746	\$3,756	\$4,887	\$1,390	\$2,814	\$19,476
LARGE USE	WINTER	SUMMER	WINTER	WINTER	SUMMER	SUMMER	TOTAL
	PEAK KW	PEAK KW	KWH	OFF-PEAK KWH	PEAK KWH	OFF-PEAK KWH	
(A) RETAIL VOLUME (B) COINCIDENCE FACTOR	0 0.981	0 0.991	0	0	0	0	
(C) SYSTEM LOSS ADJUST. (D) WHOLESALE VOLUME	0	0	1.01 0	1.01 0	1.01 0	1.01 0	
(E) PERCENT PURCHASED AT < 115 KV	1.000	1.000					
(F) PERCENT PURCHASED AT > 115 KV (G) PERCENT PURCHASED AT 230 KV	0.000 0.000	0.000 0.000					
(H) PURCHASED AT <115 KV	0	0	0	0	0	0	
(I) WHOLESALE RATES (J) COP =(H)*(I)	\$/KW 12.05 \$0	\$/KW 9.02 \$0	\$/KWH 0.0609 \$0	\$/KWH 0.0335 \$0	\$/KWH 0.0503 \$0	\$/KWH 0.023 \$0	\$0
(K) PURCHASED AT >115 KV	0	0	0	0	0	0	
(L) WHOLESALE RATES	\$/KW 11.02	\$/KW 7.99	\$/KWH 0.0609	\$/KWH 0.0335	\$/KWH 0.0503	\$/KWH 0.023	
(M) COP = $(K)^*(L)$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(N) PURCHASED AT 230 KV	0	0	0	0	0	0	
(O) WHOLESALE RATES	\$/KW 10.00	\$/KW 6.00	\$/KWH 0.0609	\$/KWH 0.0335	\$/KWH 0.0503	\$/KWH 0.023	
$(P) COP = (N)^*(O)$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(Q) TOTAL LARGE USE COP (J)+(M)+(P)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
COST OF POWER RECONCILIATION C.	ALCULATION	IS					
CALCULATE ADJUSTED COP							
OALGOLATE ADOGULD GOT	CALCULATED	ACTUAL	DIFFERENCE	CLASS	ADJUSTMENT	AD ILIOTED	
			DILLENCE		ADJUSTIVILINI	ADJUSTED	
	COP A	COP	C=A-B	SHARE D	E=C*D	COP A-E	
RESIDENTIAL		COP		SHARE		COP	
SENTINEL LIGHTS	A \$1,953,631 \$656	COP		SHARE D 0.500 0.000	E=C*D (\$18,075) (\$6)	COP A-E \$1,971,707 \$662	
SENTINEL LIGHTS GENERAL SERVICE NON TIME OF USE >50 KW GENERAL SERVICE NON TIME OF USE <50 KW	A \$1,953,631 \$656 \$696,390 \$1,235,683	COP		0.500 0.000 0.178 0.316	E=C*D (\$18,075) (\$6) (\$6,443) (\$11,433)	COP A-E \$1,971,707 \$662 \$702,833 \$1,247,115	
SENTINEL LIGHTS GENERAL SERVICE NON TIME OF USE >50 KW GENERAL SERVICE NON TIME OF USE <50 KW STREET LIGHTING	A \$1,953,631 \$656 \$696,390 \$1,235,683 \$19,476	COP		SHARE D 0.500 0.000 0.178	E=C*D (\$18,075) (\$6) (\$6,443) (\$11,433) (\$180)	COP A-E \$1,971,707 \$662 \$702,833 \$1,247,115 \$19,657	
SENTINEL LIGHTS GENERAL SERVICE NON TIME OF USE >50 KW GENERAL SERVICE NON TIME OF USE <50 KW STREET LIGHTING SUBTOTAL	A \$1,953,631 \$656 \$696,390 \$1,235,683 \$19,476 \$3,905,837	COP		0.500 0.000 0.178 0.316	E=C*D (\$18,075) (\$6) (\$6,443) (\$11,433) (\$180) (\$36,137)	COP A-E \$1,971,707 \$662 \$702,833 \$1,247,115 \$19,657 \$3,941,974	
SENTINEL LIGHTS GENERAL SERVICE NON TIME OF USE >50 KW GENERAL SERVICE NON TIME OF USE <50 KW STREET LIGHTING SUBTOTAL LARGE USE GENERAL SERVICE TIME OF USE > 50 KW	A \$1,953,631 \$656 \$696,390 \$1,235,683 \$19,476	COP		0.500 0.000 0.178 0.316	E=C*D (\$18,075) (\$6) (\$6,443) (\$11,433) (\$180) (\$36,137)	COP A-E \$1,971,707 \$662 \$702,833 \$1,247,115 \$19,657	
SENTINEL LIGHTS GENERAL SERVICE NON TIME OF USE >50 KW GENERAL SERVICE NON TIME OF USE <50 KW STREET LIGHTING SUBTOTAL LARGE USE GENERAL SERVICE TIME OF USE > 50 KW INTERMEDIATE USE	A \$1,953,631 \$656 \$696,390 \$1,235,683 \$19,476 \$3,905,837 \$0 \$982,118	COP B	C=A-B	0.500 0.000 0.178 0.316	E=C*D (\$18,075) (\$6) (\$6,443) (\$11,433) (\$180) (\$36,137)	COP A-E \$1,971,707 \$662 \$702,833 \$1,247,115 \$19,657 \$3,941,974 \$0 \$982,118 \$0	
SENTINEL LIGHTS GENERAL SERVICE NON TIME OF USE >50 KW GENERAL SERVICE NON TIME OF USE <50 KW STREET LIGHTING SUBTOTAL LARGE USE GENERAL SERVICE TIME OF USE > 50 KW INTERMEDIATE USE TOTAL	A \$1,953,631 \$656 \$696,390 \$1,235,683 \$19,476 \$3,905,837 \$0 \$982,118 \$0 \$4,887,955	COP		0.500 0.000 0.178 0.316	E=C*D (\$18,075) (\$6) (\$6,443) (\$11,433) (\$180) (\$36,137)	COP A-E \$1,971,707 \$662 \$702,833 \$1,247,115 \$19,657 \$3,941,974 \$0 \$982,118	
SENTINEL LIGHTS GENERAL SERVICE NON TIME OF USE >50 KW GENERAL SERVICE NON TIME OF USE <50 KW STREET LIGHTING SUBTOTAL LARGE USE GENERAL SERVICE TIME OF USE > 50 KW INTERMEDIATE USE TOTAL DISTRIBUTE ADJUSTMENT TO TIME OF USE	\$1,953,631 \$656 \$696,390 \$1,235,683 \$19,476 \$3,905,837 \$0 \$982,118 \$0 \$4,887,955	COP B	C=A-B (\$36,137)	SHARE D 0.500 0.000 0.178 0.316 0.005	E=C*D (\$18,075) (\$6) (\$6,443) (\$11,433) (\$180) (\$36,137)	COP A-E \$1,971,707 \$662 \$702,833 \$1,247,115 \$19,657 \$3,941,974 \$0 \$982,118 \$0 \$4,924,092	
SENTINEL LIGHTS GENERAL SERVICE NON TIME OF USE >50 KW GENERAL SERVICE NON TIME OF USE <50 KW STREET LIGHTING SUBTOTAL LARGE USE GENERAL SERVICE TIME OF USE > 50 KW INTERMEDIATE USE TOTAL	A \$1,953,631 \$656 \$696,390 \$1,235,683 \$19,476 \$3,905,837 \$0 \$982,118 \$0 \$4,887,955 PERIODS	COP B \$4,924,092 SUMMER	C=A-B (\$36,137) WINTER	SHARE D 0.500 0.000 0.178 0.316 0.005	E=C*D (\$18,075) (\$6) (\$6,443) (\$11,433) (\$180) (\$36,137)	COP A-E \$1,971,707 \$662 \$702,833 \$1,247,115 \$19,657 \$3,941,974 \$0 \$982,118 \$0 \$4,924,092	TOTAL
SENTINEL LIGHTS GENERAL SERVICE NON TIME OF USE >50 KW GENERAL SERVICE NON TIME OF USE <50 KW STREET LIGHTING SUBTOTAL LARGE USE GENERAL SERVICE TIME OF USE > 50 KW INTERMEDIATE USE TOTAL DISTRIBUTE ADJUSTMENT TO TIME OF USE RESIDENTIAL	A \$1,953,631 \$656 \$696,390 \$1,235,683 \$19,476 \$3,905,837 \$0 \$982,118 \$0 \$4,887,955 PERIODS WINTER PEAK KW	COP B \$4,924,092 SUMMER PEAK KW	C=A-B (\$36,137) WINTER PEAK KWH	SHARE D 0.500 0.000 0.178 0.316 0.005 WINTER OFF-PEAK KWH	E=C*D (\$18,075) (\$6) (\$6,443) (\$11,433) (\$180) (\$36,137) \$0 \$0 \$0 \$UMMER PEAK KWH	COP A-E \$1,971,707 \$662 \$702,833 \$1,247,115 \$19,657 \$3,941,974 \$0 \$982,118 \$0 \$4,924,092 SUMMER OFF-PEAK KWH	
SENTINEL LIGHTS GENERAL SERVICE NON TIME OF USE >50 KW GENERAL SERVICE NON TIME OF USE <50 KW STREET LIGHTING SUBTOTAL LARGE USE GENERAL SERVICE TIME OF USE > 50 KW INTERMEDIATE USE TOTAL DISTRIBUTE ADJUSTMENT TO TIME OF USE	A \$1,953,631 \$656 \$696,390 \$1,235,683 \$19,476 \$3,905,837 \$0 \$982,118 \$0 \$4,887,955 PERIODS WINTER PEAK	COP B \$4,924,092 SUMMER PEAK	C=A-B (\$36,137) WINTER PEAK	SHARE D 0.500 0.000 0.178 0.316 0.005	E=C*D (\$18,075) (\$6) (\$6,443) (\$11,433) (\$180) (\$36,137) \$0 \$0 \$0 SUMMER PEAK	COP A-E \$1,971,707 \$662 \$702,833 \$1,247,115 \$19,657 \$3,941,974 \$0 \$982,118 \$0 \$4,924,092 SUMMER OFF-PEAK	TOTAL \$1,953,631
SENTINEL LIGHTS GENERAL SERVICE NON TIME OF USE >50 KW GENERAL SERVICE NON TIME OF USE <50 KW STREET LIGHTING SUBTOTAL LARGE USE GENERAL SERVICE TIME OF USE > 50 KW INTERMEDIATE USE TOTAL DISTRIBUTE ADJUSTMENT TO TIME OF USE RESIDENTIAL (A) RESIDENTIAL COP \$ (B) TOU SHARE OF TOTAL COP (C)ADJUSTMENT \$ (B)*E	A \$1,953,631 \$656 \$696,390 \$1,235,683 \$19,476 \$3,905,837 \$0 \$982,118 \$0 \$4,887,955 PERIODS WINTER PEAK KW \$427,174 0.219 (\$3,952)	\$4,924,092 \$UMMER PEAK KW \$246,649 0.126 (\$2,282)	C=A-B (\$36,137) WINTER PEAK KWH \$511,667 0.262 (\$4,734)	SHARE D 0.500 0.000 0.178 0.316 0.005 WINTER OFF-PEAK KWH \$272,315 0.139 (\$2,520)	E=C*D (\$18,075) (\$6) (\$6,443) (\$11,433) (\$180) (\$36,137) \$0 \$0 \$0 \$V SUMMER PEAK KWH \$342,945 0.176 (\$3,173)	COP A-E \$1,971,707 \$662 \$702,833 \$1,247,115 \$19,657 \$3,941,974 \$0 \$982,118 \$0 \$4,924,092 SUMMER OFF-PEAK KWH \$152,881 0.078 (\$1,414)	\$1,953,631 (\$18,075)
SENTINEL LIGHTS GENERAL SERVICE NON TIME OF USE >50 KW GENERAL SERVICE NON TIME OF USE <50 KW STREET LIGHTING SUBTOTAL LARGE USE GENERAL SERVICE TIME OF USE > 50 KW INTERMEDIATE USE TOTAL DISTRIBUTE ADJUSTMENT TO TIME OF USE RESIDENTIAL (A) RESIDENTIAL COP \$ (B) TOU SHARE OF TOTAL COP (C)ADJUSTMENT \$ (B)*E ADJUSTED TOU COP \$ (A)-(C)	A \$1,953,631 \$656 \$696,390 \$1,235,683 \$19,476 \$3,905,837 \$0 \$982,118 \$0 \$4,887,955 PERIODS WINTER PEAK KW \$427,174 0.219 (\$3,952) \$431,126	\$4,924,092 SUMMER PEAK KW \$246,649 0.126 (\$2,282) \$248,931	C=A-B (\$36,137) WINTER PEAK KWH \$511,667 0.262 (\$4,734) \$516,401	SHARE D 0.500 0.000 0.178 0.316 0.005 WINTER OFF-PEAK KWH \$272,315 0.139 (\$2,520) \$274,834	E=C*D (\$18,075) (\$6) (\$6,443) (\$11,433) (\$180) (\$36,137) \$0 \$0 \$0 SUMMER PEAK KWH \$342,945 0.176 (\$3,173) \$346,118	COP A-E \$1,971,707 \$662 \$702,833 \$1,247,115 \$19,657 \$3,941,974 \$0 \$982,118 \$0 \$4,924,092 SUMMER OFF-PEAK KWH \$152,881 0.078 (\$1,414) \$154,296	\$1,953,631 (\$18,075) \$1,971,707
SENTINEL LIGHTS GENERAL SERVICE NON TIME OF USE >50 KW GENERAL SERVICE NON TIME OF USE <50 KW STREET LIGHTING SUBTOTAL LARGE USE GENERAL SERVICE TIME OF USE > 50 KW INTERMEDIATE USE TOTAL DISTRIBUTE ADJUSTMENT TO TIME OF USE RESIDENTIAL (A) RESIDENTIAL COP \$ (B) TOU SHARE OF TOTAL COP (C)ADJUSTMENT \$ (B)*E	A \$1,953,631 \$656 \$696,390 \$1,235,683 \$19,476 \$3,905,837 \$0 \$982,118 \$0 \$4,887,955 PERIODS WINTER PEAK KW \$427,174 0.219 (\$3,952) \$431,126 WINTER PEAK	\$4,924,092 SUMMER PEAK KW \$246,649 0.126 (\$2,282) \$248,931 SUMMER PEAK	C=A-B (\$36,137) WINTER PEAK KWH \$511,667 0.262 (\$4,734) \$516,401 WINTER PEAK	SHARE D 0.500 0.000 0.178 0.316 0.005 WINTER OFF-PEAK KWH \$272,315 0.139 (\$2,520) \$274,834 WINTER OFF-PEAK	E=C*D (\$18,075) (\$6) (\$6,443) (\$11,433) (\$180) (\$36,137) \$0 \$0 \$0 \$0 \$UMMER PEAK KWH \$342,945 0.176 (\$3,173) \$346,118 SUMMER PEAK	COP A-E \$1,971,707 \$662 \$702,833 \$1,247,115 \$19,657 \$3,941,974 \$0 \$982,118 \$0 \$4,924,092 SUMMER OFF-PEAK KWH \$152,881 0.078 (\$1,414) \$154,296 SUMMER OFF-PEAK	\$1,953,631 (\$18,075)
SENTINEL LIGHTS GENERAL SERVICE NON TIME OF USE >50 KW GENERAL SERVICE NON TIME OF USE <50 KW STREET LIGHTING SUBTOTAL LARGE USE GENERAL SERVICE TIME OF USE > 50 KW INTERMEDIATE USE TOTAL DISTRIBUTE ADJUSTMENT TO TIME OF USE RESIDENTIAL (A) RESIDENTIAL COP \$ (B) TOU SHARE OF TOTAL COP (C)ADJUSTMENT \$ (B)*E ADJUSTED TOU COP \$ (A)-(C) SENTINEL LIGHTS	A \$1,953,631 \$656 \$696,390 \$1,235,683 \$19,476 \$3,905,837 \$0 \$982,118 \$0 \$4,887,955 PERIODS WINTER PEAK KW \$427,174 0.219 (\$3,952) \$431,126 WINTER PEAK KW	\$4,924,092 SUMMER PEAK KW \$246,649 0.126 (\$2,282) \$248,931 SUMMER PEAK KW	C=A-B (\$36,137) WINTER PEAK KWH \$511,667 0.262 (\$4,734) \$516,401 WINTER PEAK KWH	SHARE D 0.500 0.000 0.178 0.316 0.005 WINTER OFF-PEAK KWH \$272,315 0.139 (\$2,520) \$274,834 WINTER OFF-PEAK KWH	E=C*D (\$18,075) (\$6) (\$6,443) (\$11,433) (\$180) (\$36,137) \$0 \$0 \$0 \$0 SUMMER PEAK KWH \$342,945 0.176 (\$3,173) \$346,118 SUMMER PEAK KWH	COP A-E \$1,971,707 \$662 \$702,833 \$1,247,115 \$19,657 \$3,941,974 \$0 \$982,118 \$0 \$4,924,092 SUMMER OFF-PEAK KWH \$152,881 0.078 (\$1,414) \$154,296 SUMMER OFF-PEAK KWH	\$1,953,631 (\$18,075) \$1,971,707 TOTAL
SENTINEL LIGHTS GENERAL SERVICE NON TIME OF USE >50 KW GENERAL SERVICE NON TIME OF USE <50 KW STREET LIGHTING SUBTOTAL LARGE USE GENERAL SERVICE TIME OF USE > 50 KW INTERMEDIATE USE TOTAL DISTRIBUTE ADJUSTMENT TO TIME OF USE RESIDENTIAL (A) RESIDENTIAL COP \$ (B) TOU SHARE OF TOTAL COP (C)ADJUSTMENT \$ (B)*E ADJUSTED TOU COP \$ (A)-(C) SENTINEL LIGHTS (A) SENTINEL LIGHTS COP \$ (B) TOU SHARE OF TOTAL COP	A \$1,953,631 \$656 \$696,390 \$1,235,683 \$19,476 \$3,905,837 \$0 \$982,118 \$0 \$4,887,955 PERIODS WINTER PEAK KW \$427,174 0.219 (\$3,952) \$431,126 WINTER PEAK KW \$431,126 WINTER PEAK KW	\$4,924,092 SUMMER PEAK KW \$246,649 0.126 (\$2,282) \$248,931 SUMMER PEAK KW \$25 0.038	C=A-B (\$36,137) WINTER PEAK KWH \$511,667 0.262 (\$4,734) \$516,401 WINTER PEAK KWH \$127 0.193	SHARE D 0.500 0.000 0.178 0.316 0.005 WINTER OFF-PEAK KWH \$272,315 0.139 (\$2,520) \$274,834 WINTER OFF-PEAK KWH \$165 0.251	E=C*D (\$18,075) (\$6) (\$6,443) (\$11,433) (\$180) (\$36,137) \$0 \$0 \$0 SUMMER PEAK KWH \$342,945 0.176 (\$3,173) \$346,118 SUMMER PEAK KWH \$47 0.071	COP A-E \$1,971,707 \$662 \$702,833 \$1,247,115 \$19,657 \$3,941,974 \$0 \$982,118 \$0 \$4,924,092 SUMMER OFF-PEAK KWH \$152,881 0.078 (\$1,414) \$154,296 SUMMER OFF-PEAK KWH \$154,296	\$1,953,631 (\$18,075) \$1,971,707 TOTAL
SENTINEL LIGHTS GENERAL SERVICE NON TIME OF USE >50 KW GENERAL SERVICE NON TIME OF USE <50 KW STREET LIGHTING SUBTOTAL LARGE USE GENERAL SERVICE TIME OF USE > 50 KW INTERMEDIATE USE TOTAL DISTRIBUTE ADJUSTMENT TO TIME OF USE RESIDENTIAL (A) RESIDENTIAL COP \$ (B) TOU SHARE OF TOTAL COP (C)ADJUSTMENT \$ (B)*E ADJUSTED TOU COP \$ (A)-(C) SENTINEL LIGHTS (A) SENTINEL LIGHTS COP \$	A \$1,953,631 \$656 \$696,390 \$1,235,683 \$19,476 \$3,905,837 \$0 \$982,118 \$0 \$4,887,955 PERIODS WINTER PEAK KW \$427,174 0,219 (\$3,952) \$431,126 WINTER PEAK KW	\$4,924,092 SUMMER PEAK KW \$246,649 0.126 (\$2,282) \$248,931 SUMMER PEAK KW \$25	C=A-B (\$36,137) WINTER PEAK KWH \$511,667 0.262 (\$4,734) \$516,401 WINTER PEAK KWH \$127	SHARE D 0.500 0.000 0.178 0.316 0.005 WINTER OFF-PEAK KWH \$272,315 0.139 (\$2,520) \$274,834 WINTER OFF-PEAK KWH \$165	E=C*D (\$18,075) (\$6) (\$6,443) (\$11,433) (\$180) (\$36,137) \$0 \$0 \$0 SUMMER PEAK KWH \$342,945 0.176 (\$3,173) \$346,118 SUMMER PEAK KWH \$447	COP A-E \$1,971,707 \$662 \$702,833 \$1,247,115 \$19,657 \$3,941,974 \$0 \$982,118 \$0 \$4,924,092 SUMMER OFF-PEAK KWH \$152,881 0.078 (\$1,414) \$154,296 SUMMER OFF-PEAK KWH \$154,296	\$1,953,631 (\$18,075) \$1,971,707 TOTAL
SENTINEL LIGHTS GENERAL SERVICE NON TIME OF USE >50 KW GENERAL SERVICE NON TIME OF USE <50 KW STREET LIGHTING SUBTOTAL LARGE USE GENERAL SERVICE TIME OF USE > 50 KW INTERMEDIATE USE TOTAL DISTRIBUTE ADJUSTMENT TO TIME OF USE RESIDENTIAL (A) RESIDENTIAL COP \$ (B) TOU SHARE OF TOTAL COP (C)ADJUSTMENT \$ (B)*E ADJUSTED TOU COP \$ (A)-(C) SENTINEL LIGHTS (A) SENTINEL LIGHTS COP \$ (B) TOU SHARE OF TOTAL COP (C)ADJUSTMENT \$ (B)*E	A \$1,953,631 \$656 \$696,390 \$1,235,683 \$19,476 \$3,905,837 \$0 \$982,118 \$0 \$4,887,955 PERIODS WINTER PEAK KW \$427,174 0.219 (\$3,952) \$431,126 WINTER PEAK KW	\$4,924,092 SUMMER PEAK KW \$246,649 0.126 (\$2,282) \$248,931 SUMMER PEAK KW \$25 0.038 (\$0)	C=A-B (\$36,137) WINTER PEAK KWH \$511,667 0.262 (\$4,734) \$516,401 WINTER PEAK KWH \$127 0.193 (\$1)	SHARE D 0.500 0.000 0.178 0.316 0.005 WINTER OFF-PEAK KWH \$272,315 0.139 (\$2,520) \$274,834 WINTER OFF-PEAK KWH \$165 0.251 (\$2)	E=C*D (\$18,075) (\$6) (\$6,443) (\$11,433) (\$180) (\$36,137) \$0 \$0 \$0 \$0 SUMMER PEAK KWH \$342,945 0.176 (\$3,173) \$346,118 SUMMER PEAK KWH \$47 0.071 (\$0)	COP A-E \$1,971,707 \$662 \$702,833 \$1,247,115 \$19,657 \$3,941,974 \$0 \$982,118 \$0 \$4,924,092 SUMMER OFF-PEAK KWH \$152,881 0.078 (\$1,414) \$154,296 SUMMER OFF-PEAK KWH \$154,296	\$1,953,631 (\$18,075) \$1,971,707 TOTAL \$656 (\$6)

(A) GENERAL SERVICE COP \$ (B) TOU SHARE OF TOTAL COP (C)ADJUSTMENT \$ (B)*E ADJUSTED TOU COP \$ (A)-(C)	KW \$30,632 0.044 (\$283) \$30,916	KW \$173,022 0.248 (\$1,601) \$174,623	KWH \$56,087 0.081 (\$519) \$56,606	KWH \$67,968 0.098 (\$629) \$68,597	KWH \$266,377 0.383 (\$2,465) \$268,842	KWH \$102,303 0.147 (\$947) \$103,250	\$696,390 (\$6,443) \$702,833
GENERAL SERVICE <50 KW	WINTER PEAK KW	SUMMER PEAK KW	WINTER PEAK KWH	WINTER OFF-PEAK KWH	SUMMER PEAK KWH	SUMMER OFF-PEAK KWH	TOTAL
(A) GENERAL SERVICE <50 KW COP \$ (B) TOU SHARE OF TOTAL COP	\$244,918 0.198	\$145,675 0.118	\$363,414 0.294	\$183,824 0.149	\$217,143 0.176	\$80,709 0.065	\$1,235,683
(C)ADJUSTMENT \$ (B)*E ADJUSTED TOU COP \$ (A)-(C)	(\$2,266) \$247,184	(\$1,348) \$147,023	(\$3,362) \$366,776	(\$1,701) \$185,525	(\$2,009) \$219,152	(\$747) \$81,456	(\$11,433) \$1,247,115
STREET LIGHTING	WINTER PEAK KW	SUMMER PEAK KW	WINTER PEAK KWH	WINTER OFF-PEAK KWH	SUMMER PEAK KWH	SUMMER OFF-PEAK KWH	TOTAL
(A) STREET LIGHTING COP \$ (B) TOU SHARE OF TOTAL COP	\$5,882 0.302	\$746 0.038	\$3,756 0.193	\$4,887 0.251	\$1,390 0.071	\$2,814 0.145	\$19,476
(C)ADJUSTMENT \$ (B)*E ADJUSTED TOU COP \$ (A)-(C)	(\$54) \$5,936	(\$7) \$753	(\$35) \$3,791	(\$45) \$4,933	(\$13) \$1,403	(\$26) \$2,840	(\$180) \$19,657
LARGE USE	WINTER PEAK KW	SUMMER PEAK KW	WINTER PEAK KWH	WINTER OFF-PEAK KWH	SUMMER PEAK KWH	SUMMER OFF-PEAK KWH	TOTAL
(A) LARGE USE COP \$ (B) TOU SHARE OF TOTAL COP	\$0 0.000	\$0 0.000	\$0 0.000	\$0 0.000	\$0 0.000	\$0 0.000	\$0
(C)ADJUSTMENT \$ (B)*E ADJUSTED TOU COP \$ (A)-(C)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
GENERAL SERVICE TIME OF USE > 50 KW	WINTER PEAK KW	SUMMER PEAK KW	WINTER PEAK KWH	WINTER OFF-PEAK KWH	SUMMER PEAK KWH	SUMMER OFF-PEAK KWH	TOTAL
(A) GENERAL SERVICE TOU COP \$ (B) TOU SHARE OF TOTAL COP	\$217,744 0.222	\$79,117 0.081	\$371,873 0.379	\$141,329 0.144	\$125,121 0.127	\$46,934 0.048	\$982,118
(C)ADJUSTMENT \$ (B)*E ADJUSTED TOU COP \$ (A)-(C)	\$0 \$217,744	\$0 \$79,117	\$0 \$371,873	\$0 \$141,329	\$0 \$125,121	\$0 \$46,934	\$0 \$982,118
INTERMEDIATE USE	WINTER PEAK KW	SUMMER PEAK KW	WINTER PEAK KWH	WINTER OFF-PEAK KWH	SUMMER PEAK KWH	SUMMER OFF-PEAK KWH	TOTAL
(A) INTERMEDIATE USE COP \$ (B) TOU SHARE OF TOTAL COP	\$0 0.000	\$0 0.000	\$0 0.000	\$0 0.000	\$0 0.000	\$0 0.000	\$0
(C)ADJUSTMENT \$ (B)*E ADJUSTED TOU COP \$ (A)-(C)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0

SHEET4 - REVENUE REQTS & DISTR. CHARGES NAME OF UTILITY Harmonization RUD Model

LICENCE NUMBER 0 DATE Oct 30/2000 **VERSION NUMBER** 0 NAME OF CONTACT 0 **PHONE NUMBER** 0

RATE CLASS REVENUE REQUIREMENTS AND DISTRIBUTION CHARGES

RESIDENTIAL

CALCULATE REVENUE REQUIREMENTS

CALCULATE DISTRIBUTION REVENUE REQUIREMENT

BLOCK	SALES KWH	BLOCK RATE RE \$/KWH	REVENUE EQUIREMENT \$		TOTAL ANNUAL REVENUE	COST OF POWER	DISTRIBUTION REVENUE
NON TIME OF USE:					Α	В	C=A-B
SERVICE CHARGE			185,275		,,		0-/12
FIRST 250 KWH BALANCE OF KWH SUBTOTAL	28,443,405 0 28,443,405	0.0000 \$	2,082,057.25 - 2,267,332.25		\$ 9,183,707.00	\$7,407,534	\$ 1,776,173.00
TIME OF USE:	, ,, ,,		, . ,	CALCULATE DIS	TRIBUTION ENERG	Y (KWH) RAT	E
SERVICE CHARGE			\$0.00	INCREMENTAL	RETAIL	VARIABLE	
WINTER PEAK 250 KWH	0	0 \$	-	DISTRIBUTION	KWH	REVENUE	
WINTER PEAK BALANCE	0	0 \$	-	COST PER			
WINTER OFF PEAK ALL	0	0 \$	-	KWH		\$	
SUMMER PEAK 250 KWH SUMMER PEAK BALANCE	0	0 \$ 0 \$	-	A	В	E=A*B	
SUMMER OFF PEAK ALL	0	0 \$	-	\$ 0.01	106,336,959 \$	724,529.00	
SUBTOTAL	0	\$	-	ψ 0.01	100,330,939 ψ	724,023.00	
MINIMUM BILLS	220917		17232				
TOTAL REVENUE REQUIREMENT	28,664,322	\$	2,284,564.25				

RESIDENTIAL DISTRIBUTION MONTHLY SERVICE CHARGE AND COP KWH RATE

DISTRIBUTION VARIABLE SERVICE NUMBER OF DISTRIBUTION SERVICE REVENUE REVENUE CHARGE CUSTOMERS CHARGE PER MONTH \$/MONTH/CUSTOMER REVENUE

C=A-B D E=C/D/12 \$7.7500

\$ 1,776,173.00 \$ 724,529.00 \$ 1,051,644.00 SERVICE CHARGE

NOTE: FOR TIME OF USE CUSTOMERS, THERE IS AN ADDITIONAL CHARGE FOR METERS. THIS AMOUNTS TO AN ADDITIONAL CHARGE OF \$5.50 PER METER PER MONTH AND WILL BE SHOWN AS A SEPARATE CHARGE. IF THE CHARGE FOR YOUR UTILITY DIFFERS FROM THIS, USE YOUR UTILITY SPECIFIC CHARGE.

COST OF COST OF POWER RATE ANNUAL

POWER KWH \$/KWH G H=F/G COP KWH RATE \$7,407,534 106,336,959 0.0697

RESIDENTIAL CLASS TOU RATES

RESIDENTIAL CEASS TOO RATES						
	WINTER PEAK (KW)	SUMMER PEAK (KW)	WINTER PEAK (KWH)	WINTER OFF-PEAK (KWH)	SUMMER PEAK (KWH)	SUMMER OFF-PEAK (KWH)
(A) COP \$ (B) TOTAL COP/TOU PERIOD \$	\$431,126	\$248,931 \$	\$516,401 947,527.07 \$	\$274,834 274,834.27 \$	\$346,118 595,049.49 \$	\$154,296 154,295.90
(C) WHOLESALE KWH (D) SYSTEM LOSS ADJUSTMENT (E) RETAIL KWH (C)/(D)			8,401,759 1.046 8,028,877	8,128,799 1.046 7,768,031	6,817,993 1.046 6,515,400	6,647,018 1.046 6,352,014
(D) TOU RATES (B)/(E) \$/KWH			0.1180	0.0354	0.0913	0.0243

SENTINEL LIGHTS

NON TIME OF USE

CALCULATE REVENUE REQUIREMENTS

SALES IN REVENUE BLOCK BLOCK RATE KW \$/CONNECT-ED KW

TOTAL	0	0.00	\$ \$ \$	- - -
CALCULATE DISTRIBUTION REVENUE REQUIREMENT				
	TOTAL ANNUAL REVENUE	COST OF POWER	DIS	TRIBUTION REVENUE
\$	A 13,202.00	B \$4,888	\$	C=A-B 8,314.00

TO CALCULATE VARIABLE REVENUE AND SERVICE CHARGE REVENUE

WE PROPOSE TO USE THE SAME SHARES OF VARIABLE REVENUE AND SERVICE CLASS REVENUE TO DISTRIBUTION REVENUE TO THE SENTINEL LIGHTS CLASS AS THOSE CALCULATED FOR THE RESIDENTIAL CLASS.

			VARIA			RVICE		CAL	CULATE DISTRIE	BUTION DEMA	AND (KW) RATE
	REVE	NUE	REVE			ARGE /ENUE			VARIABLE		DISTRIBUTION
RESIDENTIAL CLASS REVENUE REVENUE SHARE	\$ 1,	776,173.00	\$	724,529.00 0.408	\$	1,051,644.00 0.592		\$	REVENUE \$ A 3,391.41	KW B 487	C=A/B 6.9639
(A) SENTINEL LIGHT REVENUE (B) REVENUE SHARE (C) (A)*(B)	\$	8,314.00	\$	0.408 3,391.41	\$	0.592 4,922.59		Þ	3,391.41	407	6.9639
SENTINEL LIGHT MONTHLY SERVICE CHARGE	DIS	TRIBUTION REVENUE		VARIABLE REVENUE		SERVICE CHARGE REVENUE	NUMBER OF CONNECTIONS	SER'		ION	
MONTHLY SERVICE CHARGE	\$	A 8,314.00	\$	B 3,391.41	\$	C=A-B 4,922.59	D 285		E=C/D/12 \$1.4394		
SENTINEL LIGHT COST OF POWER RATES											
		WINTER PEAK (KW) 1		SUMMER PEAK (KW) 2		WINTER PEAK (KWH) 3	WINTER OFF PEAK (KWH) 4		SUMMER PEAK (KWH) 5	SUMMER OFF PEAK (KWH) 6	
(A) COP\$		\$1,451		\$184		\$926	\$1,204		\$343	\$693	
(B) TOTAL COP\$		\$4,801									
(C) RETAIL KW		487									
(D) KW RATE (B)/(C)	\$	9.86									
OR											
SENTINEL LIGHTS TIME OF USE											
CALCULATE REVENUE REQUIREMENTS											
		SALES IN BLOCK KW	\$/	BLOCK RATE CONNECT- ED KW		REVENUE					
WINTER DEMAND SUMMER DEMAND TOTAL		17 5 22		29.51 14.59		501.67 72.95 574.62					
CALCULATE DISTRIBUTION REVENUE REQUIREM	ENT										
		TOTAL ANNUAL REVENUE		COST OF POWER	D	ISTRIBUTION REVENUE					
	\$	A 727.39		B \$662	\$	C=A-B 65.00					

TO CALCULATE VARIABLE REVENUE AND SERVICE CHARGE REVENUE

WE PROPOSE TO USE THE SAME SHARES OF VARIABLE REVENUE AND SERVICE CLASS REVENUE TO DISTRIBUTION REVENUE TO THE SENTINEL LIGHTS CLASS AS THOSE CALCULATED FOR THE RESIDENTIAL CLASS.

	DISTI	RIBUTION			RVICE HARGE	C	CALCULATE DISTR	IBUTION DEMA	AND (KW) RATE
	KEVE	INOL	KE	VENOE	EVENUE		VARIABLE REVENUE	RETAIL KW	DISTRIBUTION KW RATE
RESIDENTIAL CLASS REVENUE REVENUE SHARE	\$ 1,	776,173.00	\$	724,529.00 0.408	1,051,644.00 0.592		\$ A	В	C=A/B
(A) SENTINEL LIGHT REVENUE (B) REVENUE SHARE (C) (A)*(B)	\$	65.00	\$	0.408 26.51	0.592 38.49		\$ 26.51	22	1.2052
SENTINEL LIGHT MONTHLY SERVICE CHARGE	DIS	TRIBUTION REVENUE		VARIABLE REVENUE	SERVICE CHARGE (REVENUE		MONTHLY SERVICE CHARGE MONTH/CONNEC	TION	
MONTHLY SERVICE CHARGE	\$	65.00		B 26.51	C=A-B 38.49	D 66	E=C/D/12 \$0.0486		
SENTINEL LIGHT COST OF POWER RATES									
		WINTER PEAK (KW)	(SUMMER PEAK (KW) 2	WINTER PEAK (KWH) 3	WINTER OFF PEAK (KWH) 4	SUMMER PEAK (KWH) 5	SUMMER OFF PEAK (KWH) 6	
(A) COP\$		\$200		\$25	\$128	\$166	\$47	\$96	
(B) WINTER/SUMMER COP \$		1+3+4 \$494		2+5+6 \$168					
(C) RETAIL KW		17	7	5					
		29.06		33.67					

GENERAL SERVICE

NON TIME OF USE <50 KW

CALCUL	ATE I	REVENUE	REQUIREME	NT

CALCULATE REVENUE REQUIREMENT				
	SAL	ES IN	BLOCK	REVENUE
	ВІ	LOCK	RATE	REQUIREMENT \$
SERVICE CHARGE				\$15,814.00
ENERGY		KWH	\$/KWH	
FIRST 250 KWH		0	0.0000	0
NEXT 12250 KWH	10,01	5,890	0.0791	792,257
NEXT BLOCK		0	0.0000	0
BALANCE KWH	8,26	5,891	0.0573	473,636
MINIMUM BILLS	14	3,231		11,172
SUBTOTAL	18,42	5,012		1,277,064
DEMAND	KW	\$/KW		
FIRST 50 KW		0	0.0000	0
SUBTOTAL		0		0
TOTAL				1.292.878

NON TIME OF USE <50 KW

CALCULATE DISTRIBUTION REVENUE REQUIREMENT

ANNUAL	POWER	DISTRIBUTION
REVENUE	TOTAL	REVENUE
A	B	C=A-B
\$ 5,840,866.00	\$5,413,341	\$ 427,525.00

TO CALCULATE VARIABLE REVENUE AND SERVICE CHARGE REVENUE

WE PROPOSE TO USE THE SAME SHARES OF VARIABLE REVENUE AND SERVICE CLASS REVENUE TO DISTRIBUTION REVENUE TO THE <50 kW CLASS AS THOSE CALCULATED FOR THE RESIDENTIAL CLASS.

	REVENUE	REVENUE	CHARGE REVENUE		VARIABLE REVENUE		DISTRIBUTION KWH RATE
RESIDENTIAL CLASS REVENUE REVENUE SHARE	\$ 1,776,173.00	\$ 724,529.00 0.408	\$ 1,051,644.00 0.592		\$ A	KWH B	C=A/B
(A) <50 KW CLASS REVENUE (B) REVENUE SHARE (C) (A)*(B)	\$ 427,525.00	0.408 \$ 174,394.20		\$	174,394.20	79,786,668	\$0.0022
<50 KW CLASS MONTHLY SERVICE CHARGE	DISTRIBUTION REVENUE	REVENUE	CHARGE REVENUE		ONTHLY ERVICE CHARGE MONTH/CUSTOME	ΞR	
MONTHLY SERVICE CHARGE	\$ 427,525.00	В	C=A-B	D 1359	E=C/D/12 \$15.5219		
NOTE: FOR TIME OF USE CUSTOMERS, THERE IS ADDITIONAL CHARGE OF \$5.50 PER METER IF THE CHARGE FOR YOUR UTILITY DIFFER	R PER MONTH AND	WILL BE SHOWN	AS A SEPARATE O	CHARGE.			
< 50 KW COST OF POWER RATE	COST OF POWER	KWH G	 	COST OF F	POWER RATE \$/KWH H=F/G		
COP KWH RATE	\$5,413,341	79,786,668	i		0.0678		
<50 KW CLASS TIME OF USE RATES	WINTER	SUMMER	. WINTER	WINTER	SUMMER	SUMMER	
	PEAK (KW			OFF-PEAK (KWH)	PEAK (KWH)	OFF-PEAK (KWH)	
(A) COP \$ (B) TOTAL COP/TOU PERIOD \$	\$247,184	\$147,023	\$366,776 \$ 613,959.54	\$185,525 \$ 185,525.07 \$	\$219,152 366,175.03 \$	\$81,456 81,455.82	
(C) WHOLESALE KWH (D) SYSTEM LOSS ADJUSTMENT (E) RETAIL KWH (C)/(D)			5,967,382 1.046 5,702,541	5,487,292 1.046 5,243,758	4,316,953 1.046 4,125,360	3,509,091 1.046 3,353,352	
(D) TOU RATES (B)/(E) \$/KWH			0.1077	0.0354	0.0888	0.0243	
NON-TIME OF USE >50 KW							
CALCULATE REVENUE REQUIREMENT							
BLOCK	BLOCK	RATE	REQUIREMENT				
SERVICE CHARGE			\$10,542.00				
ENERGY FIRST 250 KWH NEXT 12250 KWH NEXT BLOCK	KWH (3,693,929 (0.0000 0.0791	\$ - \$ 292,189.78				
BALANCE KWH MINIMUM BILLS SUBTOTAL	8,232,637 93,440 12,020,006	7 0.0573)					
DEMAND FIRST 50 KW NEXT BLOCK BALANCE KW MINIMUM BILLS SUBTOTAL	KW 23,554 (38,193 168 61,912	0.0000 0 0.0000 3 5.4500	· \$ - · · ·				
TOTAL			\$ 990,001.73				
NON-TIME OF USE >50 KW							

TO CALCULATE VARIABLE REVENUE AND SERVICE CHARGE REVENUE

CALCULATE DISTRIBUTION REVENUE REQUIREMENT

WE PROPOSE TO USE THE SAME SHARES OF VARIABLE REVENUE AND SERVICE CLASS REVENUE TO DISTRIBUTION REVENUE TO THE NON-TIME OF USE >50 KW SUB-CLASS AS THOSE CALCULATED FOR THE RESIDENTIAL CLASS.

COST OF DISTRIBUTION POWER REVENUE TOTAL

\$3,828,910 \$ 768,995.00

C=A-B

ANNUAL REVENUE

\$ 4,597,905.00

	DISTRIBUTION REVENUE		RIABLE VENUE	CH	RVICE IARGE	C	CALCULATE DIST		
				RE	VENUE		VARIABLE REVENUE	RETAIL KW	DISTRIBUTION KW RAT
RESIDENTIAL CLASS REVENUE REVENUE SHARE	\$ 1,776,173.00	\$	724,529.00 0.408	\$	1,051,644.00 0.592		\$ A \$ 313,685.20	B 288,632	C=A/
(A) NON-TIME OF USE >50 KW REVENUE	\$ 768,995.00					•	φ 313,003.20	200,032	φ 1.000c
(B) REVENUE SHARE (C) (A)*(B)		\$	0.408 313,685.20	\$	0.592 455,309.80				
NON-TIME OF USE >50 KW MONTHLY SERVICE	CHARGE								
NOT THE OF SOLE 200 KM HOWING FOR DELIVERS	DISTRIBUTION REVENUE	1	VARIABLE REVENUE \$		SERVICE CHARGE REVENUE \$		MONTHLY SERVICE CHARGE MONTH/CUSTON		
MONTHLY SERVICE CHARGE	\$ 768,995.00	A	B 313,685.20		C=A-B 455,309.80	D 142	E=C/D/12 \$267.2006		
NON-TIME OF USE > 50 KW COST OF POWER F	DATES								
VOIN-THINE OF ODE > 30 KW OOOF OF FOWER F	WINTER		SUMMER		WINTER	WINTER OFF	SUMMER	SUMMER	
	PEAK (KW)		PEAK (KW)		PEAK (KWH)	PEAK (KWH)	PEAK (KWH)	OFF PEAK (KWH)	
	1	1	2		3	4	5	6	
A) NON TIME OF USE COP \$ B) TOTAL DEMAND COST 1+2 C) TOTAL ENERGY COST 3+4+5+6	\$410,898 \$ \$	\$	\$682,610 1,093,508.00 2,735,402.00		\$823,414	\$439,745	\$1,070,057	402,186	
(D) TOTAL KW SALES	KW		288,632	٠					
(E) TOTAL KWH SALES	KWH		62,116,175						
(F) COP KW RATE (B)/(D) (G) COP KWH RATE (C)/(E)	\$/KW \$/KWH		3.7886 0.0440						
FIME OF USE > 50 KW									
CALCULATE REVENUE REQUIREMENT									
BLOCK	SALES IN BLOCK		BLOCK RATE		REVENUE EQUIREMENT				
SERVICE CHARGE					\$38.00				
ENERGY	KWH		\$/KWH						
WINTER PEAK FIRST BLOCK WINTER PEAK NEXT BLOCK	41,250		0.1290 0.0000		5,321.25				
VINTER PEAK NEXT BLOCK	(0.0000		-				
VINTER BALANCE BLOCK	5,794,028		0.0880		509,874.46				
VINTER OFF PEAK ALL SUMMER PEAK FIRST BLOCK	4,031,539 41,250		0.0345 0.1078		139,088.10 4,446.75				
SUMMER PEAK NEXT BLOCK	41,250		0.0000		-,0.70				
SUMMER PEAK NEXT BLOCK	0.005.054		0.0000		-				
SUMMER BALANCE BLOCK SUMMER OFF PEAK ALL	2,335,851 1,950,040		0.0742 0.0237		173,320.14 46,215.95				
MINIMUM BILLS	110,243		0.0201	•	\$8,599.00				
SUBTOTAL	14,304,201	1		\$	886,865.65				
DEMAND	KW	/	\$/KW						
WINTER FIRST 50 KW	300		0.0000		-				
WINTER SECOND BLOCK WINTER BALANCE BLOCK) 18,120		0.0000 5.6000		101,472.00				
SUMMER FIRST 50 KW	300		0.0000		-				
SUMMER SECOND BLOCK	(0.0000						
SUMMER BALANCE BLOCK MINIMUM BILLS	8,551 (4.6000	\$	39,334.60 \$0.00				
SUBTOTAL	27,271			\$	140,806.60				
TOTAL				\$	1,027,710.25				
TIME OF USE > 50 KW									
CALCULATE DISTRIBUTION REVENUE REQUIR	REMENT								
			COST OF		DISTRIBUTION				
	ANNUAL REVENUE		POWER TOTAL		REVENUE				
	KEVENUE	-	TOTAL						
			В		C=A-B				
	\$ 1,942,734.00		\$1,818,497	\$	124,237.00				

TO CALCULATE VARIABLE REVENUE AND SERVICE CHARGE REVENUE

WE PROPOSE TO USE THE SAME SHARES OF VARIABLE REVENUE AND SERVICE CLASS REVENUE TO DISTRIBUTION REVENUE TO THE TIME OF USE SUB-CLASS AS THOSE CALCULATED FOR THE RESIDENTIAL CLASS.

	DISTRIBUTION REVENUE	VARIABLE REVENUE	SERVICE CHARGE REVENUE	CALCULATE DISTRIBU VARIABLE REVENUE	TION DEMAND (KW) RATE RETAIL DISTRIBUTION KW KW RATE
RESIDENTIAL CLASS REVENUE REVENUE SHARE	\$ 1,776,173.00	\$ 724,529.00 0.40	\$ 1,051,644.00 8 0.592	\$ A	B C=A/B
(A) TIME OF USE REVENUE (B) REVENUE SHARE (C) (A)*(B)	\$ 124,237.00	0.40 \$ 50,678.23		\$ 50,678.23	53,234 0.9520
TIME OF USE MONTHLY SERVICE CHARGE	DISTRIBUTION REVENUE	E REVENUI	E CHARGE REVENUE	NUMBER OF MONTHLY CUSTOMERS SERVICE CHARGE \$/MONTH/CUSTOMER	
MONTHLY SERVICE CHARGE	\$ 124,237.00	A I	\$ S C=A-B 73,558.77	D E=C/D/12 2 \$3,064.9486	

NOTE: FOR TIME OF USE CUSTOMERS, THERE IS AN ADDITIONAL CHARGE FOR METERS IF NOT ALREADY INCLUDED IN THE RATES. THIS AMOUNTS TO AN ADDITIONAL CHARGE OF \$5.50 PER METER PER MONTH AND WILL BE SHOWN AS A SEPARATE CHARGE. IF THE CHARGE FOR YOUR UTILITY DIFFERS FROM THIS, USE YOUR UTILITY SPECIFIC CHARGE.

TIME OF USE COST OF POWER RATES	WINTER PEAK (KW)	SUMMER PEAK (KW)	WINTER PEAK (KWH) 3	WINTER OFF PEAK (KWH) 4	SUMMER PEAK (KWH) 5	SUMMER OFF PEAK (KWH) 6	
(A) TIME OF USE COP \$	\$361,133	\$202,768	\$562,631	\$263,915	\$292,039	\$136,012	
(B) KW SALES (C) KWH SALES	30,550	22,684	8,937,455	7,655,606	5,663,612	5,785,742	
(D) KW RATE (A)/(B) (E) KWH RATE (A)/(C)	\$ 11.82 \$	8.94	\$0.0630	\$0.0345	\$0.0516	\$0.0235	

INTERMEDIATE USE

	SALES IN BLOCK	RATE	REVENUE
	KW	\$/KW	\$
WINTER PEAK	0	0.00	\$ -
SUMMER PEAK	0	0.00	\$ -
SUBTOTAL	0		\$ -
	KWH	\$/KWH	\$
WINTER PEAK	0	0	\$ -
WINTER OFF PEAK	0	0	\$ -
SUMMER PEAK	0	0	\$ -
SUMMER OFF-PEAK	0	0	\$ -
SUBTOTAL	0		\$ -
TOTAL			\$ -

INTERMEDIATE USE

CALCULATE DISTRIBUTION REVENUE REQUIREMENT

ANNUAL REVENUE	COST OF POWER TOTAL	DISTRIBUTION REVENUE
A	B	C=A-B
\$ 1,147,956.00	\$1,138,285	\$ 9,671.00

TO CALCULATE VARIABLE REVENUE AND SERVICE CHARGE REVENUE

WE PROPOSE TO USE THE SAME SHARES OF VARIABLE REVENUE AND SERVICE CLASS REVENUE TO DISTRIBUTION REVENUE TO THE INTERMEDIATE USE SUB-CLASS AS THOSE CALCULATED FOR THE RESIDENTIAL CLASS.

	TRIBUTION VENUE	 IABLE ENUE	SERVICE CHARGE REVENUE		CA	CALCULATE DISTRIBUTION DEMAND (KW) R			
						VARIABLE REVENUE	RETAIL KW	DISTRIBUTION KW RATE	
RESIDENTIAL CLASS REVENUE	\$ 1,776,173.00	\$ 724,529.00	\$	1,051,644.00		\$	IXW	KW KAIL	
REVENUE SHARE		0.408		0.592		A	В	C=A/B	
					\$	3,944.95	35,445	\$0.1113	
(A) INTERMEDIATE USE REVENUE	\$ 9,671.00								
(B) REVENUE SHARE		0.408		0.592					

(C) (A)*(B)			\$	3,944.95	\$ 5,726.05						
INTERMEDIATE USE MONTHLY SERVICE CHARGE											
	DI	STRIBUTION		VARIABLE	SERVICE	NUMBER OF M	MONTHLY				
		REVENUE		REVENUE	CHARGE		ERVICE CHARGE				
					REVENUE	\$	\$/MONTH/CUSTOMER				
		\$		\$	\$	_	= 0.5				
	_	Α	_	В	C=A-B	D	E=C/D/12				
MONTHLY SERVICE CHARGE	\$	9,671.00	\$	3,944.95	\$ 5,726.05	1	\$477.1705				
INTERMEDIATE USE COST OF POWER RATES		WINTER PEAK (KW)		SUMMER PEAK (KW)	WINTER PEAK (KWH)	WINTER OFF PEAK (KWH)	SUMMER PEAK (KWH)	SUMMER OFF PEAK (KWH)			
(A) COP\$		\$218,418		\$151,674	\$299,447	\$147,659	\$227,855	\$93,232			
(B) KW SALES (C) RETAIL KWH SALES		18,477		16,968	4,660,013	4,177,338	4,293,140	3,841,700			
(D) KW RATE (A)/(B) (E) KWH RATE (A)/(C)	\$	11.82	\$	8.94	\$0.0643	\$0.0353	\$0.0531	\$0.0243			

STREET LIGHTING

NOTE: IF YOUR RESULTS FROM THE CALCULATION METHODOLOGY BELOW TURN OUT NEGATIVE FOR DISTRIBUTION REVENUE YOU MAY WANT TO CONSIDER THE FOLLOWING SUGGESTION TO SOLVE THIS PROBLEM.

- (1) ADD THE TOTAL ANNUAL REVENUE FOR THE GENERAL SERVICE <50 KW AND GENERAL SERVICE >50 KW TOGETHER. DO THE SAME FOR DISTRIBUTION REVENUE. THEN CALCULATE THE PERCENTAGE SHARE OF THE DISTRIBUTION REVENUE TO TOTAL ANNUAL REVENUE.
- (2)APPLY THIS PERCENTAGE TO THE TOTAL ANNUAL REVENUE FOR STREETLIGHTING TO DETERMINE THE DISTRIBUTION REVENUE FOR THIS CLASS AND PROCEED WITH THE REST OF THE ORIGINAL CALCULATION METHODOLOGY. YOU WILL HAVE TO ADJUST THE RATES TO REFLECT THE AMOUNT OF THE CALCULATED DISTRIBUTION REVENUE.
- (3)TO REMAIN REVENUE NEUTRAL, YOU WILL THEN HAVE TO SUBTRACT THE DISTRIBUTION REVENUE AMOUNT FROM THE GENERAL SERVICE <50 KW AND GENERAL SERVICE >50 KW GROUPS REVENUE REQUIREMENTS AND ADJUST RATES ACCORDINGLY.

STREET LIGHTING NON TIME OF USE

CALCULATE REVENUE REQUIREMENTS

	SALES IN BLOCK KW	BLOCK RATE \$/CONNECT- ED KW	REVENUE
	0	0.00	\$ -
TOTAL	0		\$ -
CALCULATE DISTRIBUTION REVENUE REQUIREMENT			
	TOTAL ANNUAL REVENUE	COST OF POWER	DISTRIBUTION REVENUE
\$	A 187,056.00	B \$177,361	C=A-B \$ 9,695.00

TO CALCULATE VARIABLE REVENUE AND SERVICE CHARGE REVENUE

WE PROPOSE TO USE THE SAME SHARES OF VARIABLE REVENUE AND SERVICE CLASS REVENUE TO DISTRIBUTION REVENUE TO THE STREET LIGHTING CLASS AS THOSE CALCULATED FOR THE RESIDENTIAL CLASS.

	DISTRIBUTION REVENUE	VARIABLE REVENUE	SERVICE CHARGE REVENUE	CALCULATE DISTRIBUTION DEN	MAND (KW) RATE
DESIDENTIAL OLAGO DEVENUE	A 1 770 170 00	4 70.1 500.00		REVENUE KW	
RESIDENTIAL CLASS REVENUE REVENUE SHARE	\$ 1,776,173.00	\$ 724,529.00 0.40		\$ A B \$ 3,954.74 7,810	
(A) STREET LIGHTING REVENUE (B) REVENUE SHARE (C) (A)*(B)	\$ 9,695.00	0.40 \$ 3.954.74		\$ 3,994.74 7,010	э 0.3064
		,	, , , , , ,		
STREET LIGHTING MONTHLY SERVICE CHARGE	DISTRIBUTION REVENUE			OF MONTHLY DNS SERVICE CHARGE \$/MONTH/CONNECTION	

MONTHLY SERVICE CHARGE	\$	A 9,695.00	E \$ 3,954.74		C=A-B 5,740.26	D 2660				
STREET LIGHTING COST OF POWER RATES										
		WINTER PEAK	SUMMEF PEAR	(WINTER PEAK	WINTER OFF PEAK	PEAK	SUMMER OFF PEAK		
(A) COP \$		(KW) 1 \$52,569	(KW) \$6,668	2	(KWH) 3 \$33,575	(KWH) 4 \$43,683		(KWH) 6 \$25,154		
(B) TOTAL COP \$		\$174,075								
(C) RETAIL KW		7,810								
(D) KW RATE (B)/(C)	\$	22.29								
OR										
STREET LIGHTING TIME OF USE										
CALCULATE REVENUE REQUIREMENTS							CALCULATE DIST	RIBUTION REVE	NUE REQUIRE	MENT
		SALES IN BLOCK KW	BLOCK RATE \$/CONNECT ED KW	-	REVENUE			TOTAL ANNUAL REVENUE	COST OF POWER	DISTRIBUTION REVENUE
WINTER DEMAND SUMMER DEMAND		475 475	26.83 14.59		12,744.25 6,930.25		\$	A 19,673.59	B \$19,657	C=A-B \$ 17.00
TOTAL		950		\$	19,674.50					
TO CALCULATE VARIABLE REVENUE AND SERVI	CE CH	ARGE REVEN	UE							
WE PROPOSE TO USE THE SAME SHARES OF VAI AS THOSE CALCULATED FOR THE RESIDENTIAL C	CLASS.	TRIBUTION	VARIABLE	SEF	RVICE	DISTRIBUTION	CALCULATE DIST			
	IVE V	/ENUE	REVENUE		ARGE		VARIABLE	DETAIL	DIGTOIDUITION	
RESIDENTIAL CLASS REVENUE				RE\	/ENUE		VARIABLE REVENUE	RETAIL KW	DISTRIBUTION KW RATE	
RESIDENTIAL CLASS REVENUE REVENUE SHARE				RE\						
			\$ 724,529.00	RE\ \$ 3	/ENUE 1,051,644.00		REVENUE \$ A	KW B	KW RATE C=A/B	
REVENUE SHARE (A) STREET LIGHTING REVENUE (B) REVENUE SHARE	\$	1,776,173.00	\$ 724,529.00 0.408	\$ \$ \$ \$ \$ \$	/ENUE 1,051,644.00 0.592 0.592 10.07 SERVICE	NUMBER OF CONNECTIONS	REVENUE \$ A \$ 6.93	KW B 950	KW RATE C=A/B	
REVENUE SHARE (A) STREET LIGHTING REVENUE (B) REVENUE SHARE (C) (A)*(B)	\$	1,776,173.00 17.00 STRIBUTION	\$ 724,529.00 0.408 0.408 \$ 6.93 VARIABLE REVENUE	\$ \$ \$ \$ \$ \$ \$	7.051,644.00 0.592 0.592 0.592 10.07 SERVICE CHARGE	NUMBER OF CONNECTIONS	REVENUE \$ A \$ 6.93 MONTHLY SERVICE CHARGE \$/MONTH/CONNEC E=C/D/12	KW B 950	KW RATE C=A/B	
REVENUE SHARE (A) STREET LIGHTING REVENUE (B) REVENUE SHARE (C) (A)*(B) STREET LIGHTING MONTHLY SERVICE CHARGE	\$ *	1,776,173.00 17.00 STRIBUTION REVENUE	\$ 724,529.00 0.408 0.408 \$ 6.93 VARIABLE REVENUE	\$ \$ \$ \$ \$ \$ \$	/ENUE 1,051,644.00 0.592 0.592 10.07 SERVICE CHARGE REVENUE C=A-B	NUMBER OF CONNECTIONS D	REVENUE \$ A \$ 6.93 MONTHLY SERVICE CHARGE \$/MONTH/CONNEC E=C/D/12	KW B 950	KW RATE C=A/B	
REVENUE SHARE (A) STREET LIGHTING REVENUE (B) REVENUE SHARE (C) (A)*(B) STREET LIGHTING MONTHLY SERVICE CHARGE MONTHLY SERVICE CHARGE	\$ *	1,776,173.00 17.00 STRIBUTION REVENUE A 17.00 WINTER PEAK (KW)	\$ 724,529.00 0.408 \$ 0.408 \$ 6.93 VARIABLE REVENUE \$ 6.93	RE\	/ENUE 1,051,644.00	NUMBER OF CONNECTIONS D 322 WINTER OFF PEAK (KWH)	REVENUE \$ A \$ 6.93 MONTHLY SERVICE CHARGE \$/MONTH/CONNEC E=C/D/12 \$0.0026 SUMMER PEAK (KWH)	KW B 950 E CTION SUMMER OFF PEAK (KWH)	KW RATE C=A/B	
REVENUE SHARE (A) STREET LIGHTING REVENUE (B) REVENUE SHARE (C) (A)*(B) STREET LIGHTING MONTHLY SERVICE CHARGE MONTHLY SERVICE CHARGE	\$ *	1,776,173.00 17.00 STRIBUTION REVENUE A 17.00 WINTER PEAK	\$ 724,529.00 0.408 0.408 \$ 6.93 VARIABLE REVENUE \$ 6.93	RE\	/ENUE 1,051,644.00	NUMBER OF CONNECTIONS D 322 WINTER OFF PEAK (KWH)	REVENUE \$ A \$ 6.93 MONTHLY SERVICE CHARGE \$/MONTH/CONNEC E=C/D/12 \$0.0026 SUMMER PEAK (KWH)	E SUMMER OFF PEAK	KW RATE C=A/B	
REVENUE SHARE (A) STREET LIGHTING REVENUE (B) REVENUE SHARE (C) (A)*(B) STREET LIGHTING MONTHLY SERVICE CHARGE MONTHLY SERVICE CHARGE STREET LIGHTING COST OF POWER RATES	\$ *	1,776,173.00 17.00 STRIBUTION REVENUE A 17.00 WINTER PEAK (KW) 1	\$ 724,529.00 0.408 \$ 6.93 VARIABLE REVENUE \$ 6.93 SUMMEF PEAH (KW) 2 \$753 2+5+6	RE\	/ENUE 1,051,644.00	NUMBER OF CONNECTIONS D 322 WINTER OFF PEAK (KWH) 4	MONTHLY SERVICE CHARGE \$/MONTH/CONNECT E=C/D/12 \$0.0026 SUMMER PEAK (KWH) 5	SUMMER OFF PEAK (KWH)	KW RATE C=A/B	
REVENUE SHARE (A) STREET LIGHTING REVENUE (B) REVENUE SHARE (C) (A)*(B) STREET LIGHTING MONTHLY SERVICE CHARGE MONTHLY SERVICE CHARGE STREET LIGHTING COST OF POWER RATES (A) COP\$	\$ DI	1,776,173.00 17.00 STRIBUTION REVENUE A 17.00 WINTER PEAK (KW) 1 \$5,936 1+3+4	\$ 724,529.00 0.408 \$ 6.93 VARIABLE REVENUE \$ 6.93 SUMMEF PEAH (KW) 2 \$753 2+5+6	RE\	/ENUE 1,051,644.00	NUMBER OF CONNECTIONS D 322 WINTER OFF PEAK (KWH) 4	MONTHLY SERVICE CHARGE \$/MONTH/CONNECT E=C/D/12 \$0.0026 SUMMER PEAK (KWH) 5	SUMMER OFF PEAK (KWH)	KW RATE C=A/B	
REVENUE SHARE (A) STREET LIGHTING REVENUE (B) REVENUE SHARE (C) (A)*(B) STREET LIGHTING MONTHLY SERVICE CHARGE MONTHLY SERVICE CHARGE STREET LIGHTING COST OF POWER RATES (A) COP \$ (B) WINTER/SUMMER COP	\$ DI	1,776,173.00 17.00 STRIBUTION REVENUE A 17.00 WINTER PEAK (KW) 1 \$5,936 1+3+4 14,659.94	\$ 724,529.00 0.408 \$ 6.93 VARIABLE REVENUE \$ 6.93 SUMMER PEAH (KW 2 \$753 2+5+6 4,996.65	RE\	/ENUE 1,051,644.00	NUMBER OF CONNECTIONS D 322 WINTER OFF PEAK (KWH) 4	MONTHLY SERVICE CHARGE \$/MONTH/CONNECT E=C/D/12 \$0.0026 SUMMER PEAK (KWH) 5	SUMMER OFF PEAK (KWH)	KW RATE C=A/B	
REVENUE SHARE (A) STREET LIGHTING REVENUE (B) REVENUE SHARE (C) (A)*(B) STREET LIGHTING MONTHLY SERVICE CHARGE MONTHLY SERVICE CHARGE STREET LIGHTING COST OF POWER RATES (A) COP \$ (B) WINTER/SUMMER COP (C) RETAIL KW	\$ DI	1,776,173.00 17.00 STRIBUTION REVENUE A 17.00 WINTER PEAK (KW) 1 \$5,936 1+3+4 14,659.94	\$ 724,529.00 0.408 \$ 6.93 VARIABLE REVENUE \$ 6.93 SUMMEF PEAH (KW 2 \$753 2+5+4 4,996.65	RE\	/ENUE 1,051,644.00	NUMBER OF CONNECTIONS D 322 WINTER OFF PEAK (KWH) 4	MONTHLY SERVICE CHARGE \$/MONTH/CONNECT E=C/D/12 \$0.0026 SUMMER PEAK (KWH) 5	SUMMER OFF PEAK (KWH)	KW RATE C=A/B	
REVENUE SHARE (A) STREET LIGHTING REVENUE (B) REVENUE SHARE (C) (A)*(B) STREET LIGHTING MONTHLY SERVICE CHARGE MONTHLY SERVICE CHARGE STREET LIGHTING COST OF POWER RATES (A) COP \$ (B) WINTER/SUMMER COP (C) RETAIL KW (D) KW RATE (B)/(C)	\$ DI	1,776,173.00 17.00 STRIBUTION REVENUE A 17.00 WINTER PEAK (KW) 1 \$5,936 1+3+4 14,659.94	\$ 724,529.00 0.408 \$ 6.93 VARIABLE REVENUE \$ 6.93 SUMMEF PEAH (KW 2 \$753 2+5+4 4,996.65	RE\	/ENUE 1,051,644.00	NUMBER OF CONNECTIONS D 322 WINTER OFF PEAK (KWH) 4	MONTHLY SERVICE CHARGE \$/MONTH/CONNECT E=C/D/12 \$0.0026 SUMMER PEAK (KWH) 5	SUMMER OFF PEAK (KWH) 6 \$2,840	KW RATE C=A/B \$0.0073	MENT
REVENUE SHARE (A) STREET LIGHTING REVENUE (B) REVENUE SHARE (C) (A)*(B) STREET LIGHTING MONTHLY SERVICE CHARGE MONTHLY SERVICE CHARGE STREET LIGHTING COST OF POWER RATES (A) COP \$ (B) WINTER/SUMMER COP (C) RETAIL KW (D) KW RATE (B)/(C) LARGE USE	\$ DI	1,776,173.00 17.00 STRIBUTION REVENUE A 17.00 WINTER PEAK (KW) 1 \$5,936 1+3+4 14,659.94	\$ 724,529.00 0.408 0.408 \$ 6.93 VARIABLE REVENUE \$ 6.93 SUMMEF PEAH (KW 2 \$753 2+5+4 4,996.65 478 \$ 10.52	RE\ \$ 3 3 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	/ENUE 1,051,644.00	NUMBER OF CONNECTIONS D 322 WINTER OFF PEAK (KWH) 4 \$4,933	REVENUE \$ A \$ 6.93 MONTHLY SERVICE CHARGE \$/MONTH/CONNEC E=C/D/12 \$0.0026 SUMMER PEAK (KWH) 5 \$1,403	SUMMER OFF PEAK (KWH) 6 \$2,840	KW RATE C=A/B \$0.0073	MENT DISTRIBUTION REVENUE

SUMMER PEAK	0	1.68 \$	-		А В	C=A-B
SUBTOTAL	0	\$	-	\$ 5,458,480.00	\$5,289,687	\$ 168,793.00
	KWI	Ф//Z/A/I I				
	KWH	\$/KWH				
WINTER PEAK	0	0 \$	-			
WINTER OFF PEAK	0	0 \$	-			
SUMMER PEAK	0	0 \$	-			
SUMMER OFF-PEAK	0	0 \$	-			
SUBTOTAL	0	\$	-			
TOTAL		\$	-			

TO CALCULATE VARIABLE REVENUE AND SERVICE CHARGE REVENUE

WE PROPOSE TO USE THE SAME SHARES OF VARIABLE REVENUE AND SERVICE CLASS REVENUE TO DISTRIBUTION REVENUE TO THE LARGE USE CLASS AS THOSE CALCULATED FOR THE RESIDENTIAL CLASS.

	DISTRIBUTION REVENUE	VARIABLE REVENUE	SERVICE CHARGE REVENUE	VARIABLE	BUTION DEMAND (KW) RATE RETAIL DISTRIBUTION
RESIDENTIAL CLASS REVENUE REVENUE SHARE	\$ 1,776,173.00) \$ 724,529.00 0.40		REVENUE \$ A \$ 43,508.20	KW KW RATE B C=A/B 154,384 \$0.2818
(A) LARGE USE REVENUE (B) REVENUE SHARE (C) (A)*(B)	\$ 168,793.0	0.40 \$ 68,853.33		φ 40,000.20	104,304 \$0.2010
LARGE USE MONTHLY SERVICE CHARGE					
	DISTRIBUTIO REVENU			NUMBER OF MONTHLY CUSTOMERS SERVICE CHARGE \$/MONTH/CUSTOME	:R
			\$ \$ C=A-B	D E=C/D/12	
MONTHLY SERVICE CHARGE	\$ 168,793.0			1 \$10,440.4000	
LARGE USE COST OF POWER RATES					
	WINTE PEA (KV	K PEA	K PEAK	WINTER OFF SUMMER PEAK PEAK (KWH) (KWH)	SUMMER OFF PEAK (KWH)
(A) COP \$	\$937,42	\$671,153	\$1,459,505	\$658,030 \$1,131,199	\$432,379
(B) KW SALES (C) RETAIL KWH SALES	75,08	3 79,30	1 23,728,318	19,448,216 22,266,386	18,612,940
(D) KW RATE (A)/(B) (E) KWH RATE (A)/(C)	\$ 12.4	9 \$ 8.46	\$0.0615	\$0.0338 \$0.0508	\$0.0232

SHEET 5 - SUMMARY OF RATES AND CHARGES

NAME OF UTILITY Harmonization RUD Model

LICENCE NUMBER DATE Oct 30/2000 **VERSION NUMBER** 0 NAME OF CONTACT 0 PHONE NUMBER 0

RATE SUMMARY (BEFORE MARR AND SENSITIVITY ANALYSIS)

RESIDENTIAL

DISTRIBUTION KWH RATE \$0.0068 MONTHLY SERVICE CHARGE (PER CUSTOMER) \$7.75 COST OF POWER KWH RATE \$0.0697

RESIDENTIAL (TIME OF USE)

DISTRIBUTION KWH RATE \$0.0068

MONTHLY SERVICE CHARGE (PER CUSTOMER) \$7.75

COST OF POWER TIME OF USE RATES WINTER PEAK WINTER OFF- SUMMER PEAK SUMMER OFF-PFAK

PFAK

\$/KWH

\$/KWH \$/KWH \$/KWH \$0.1180 \$0.0354 \$0.0913 \$0.0243

GENERAL SERVICE < 50 KW

DISTRIBUTION KWH RATE \$0.0022 MONTHLY SERVICE CHARGE (PER CUSTOMER) \$15.52

COST OF POWER KWH RATE \$0.0678

GENERAL SERVICE < 50 KW (TIME OF USE)

DISTRIBUTION KWH RATE \$0.0022

MONTHLY SERVICE CHARGE (PER CUSTOMER) \$15.52

COST OF POWER TIME OF USE RATES. WINTER PEAK WINTER OFF- SUMMER PEAK SUMMER OFF-

> PEAK PEAK \$/KWH \$/KWH \$/KWH \$/KWH

> \$0.1077 \$0.0354 \$0.0888 \$0.0243

GENERAL SERVICE > 50 KW (NON TIME OF USE)

DISTRIBUTION KW RATE \$1.0868 MONTHLY SERVICE CHARGE \$267.20 COST OF POWER KW RATE \$3.7886 COST OF POWER KWH RATE \$0.0440

GENERAL SERVICE > 50 KW (TIME OF USE)

DISTRIBUTION KW RATE \$0.9520

MONTHLY SERVICE CHARGE (PER CUSTOMER) \$3,064.95

COST OF POWER TIME OF USE RATES WINTER PEAK SUMMER PEAK WINTER PEAK WINTER OFF- SUMMER PEAK SUMMER OFF-

PFAK PFAK

	\$/KW \$11.8210	\$/KW \$8.9388	\$/KWH \$0.0630	\$/KWH \$0.0345	\$/KWH \$0.0516	\$/KWH \$0.0235
GENERAL SERVICE INTERMEDIATE	USE					
DISTRIBUTION KW RATE	\$0.1113					
MONTHLY SERVICE CHARGE (PER CUSTOMER)	\$477.17					
COST OF POWER TIME OF USE RATES	WINTER PEAK	SUMMER PEAK	WINTER PEAK	WINTER OFF- PEAK	SUMMER PEAK	SUMMER OFF- PEAK
	\$/KW \$11.8211	\$/KW \$8.9388	\$/KWH \$0.0643	\$/KWH \$0.0353	\$/KWH \$0.0531	\$/KWH \$0.0243
LARGE USE						
DISTRIBUTION KW RATE	\$0.2818					
MONTHLY SERVICE CHARGE (PER CUSTOMER)	\$10,440.40					
COST OF POWER TIME OF USE RATES	WINTER PEAK	SUMMER PEAK	WINTER PEAK	WINTER OFF- PEAK	SUMMER PEAK	SUMMER OFF- PEAK
	\$/KW \$12.4851	\$/KW \$8.4634	\$/KWH \$0.0615	\$/KWH \$0.0338	\$/KWH \$0.0508	\$/KWH \$0.0232
SENTINEL LIGHTS (NON TIME OF US	E)					
DISTRIBUTION KW RATE	\$6.9639					
MONTHLY SERVICE CHARGE (PER CONNECTION)	\$1.44					
COST OF POWER KW RATE	\$9.8583					
OR						
SENTINEL LIGHTS (TIME OF USE)						
DISTRIBUTION KW RATE	\$1.2052					
MONTHLY SERVICE CHARGE (PER CONNECTION)	\$0.05					
COST OF POWER TIME OF USE RATES	WINTER PEAK \$/KW	SUMMER PEAK \$/KW				
	\$29.0619	\$33.6677				
STREET LIGHTING (NON TIME OF US	SE)					
DISTRIBUTION KW RATE	\$0.5064					
MONTHLY SERVICE CHARGE (PER CONNECTION)	\$0.18					
COST OF POWER KW RATE	\$22.2887					
OR						
STREET LIGHTING (TIME OF USE)						
DISTRIBUTION KW RATE	\$0.0073					

MISCELLANEOUS CHARGES

COST OF POWER TIME OF USE RATES

PLEASE ADD ANY MISCELLANEOUS CHARGES BELOW.

MONTHLY SERVICE CHARGE (PER CONNECTION)

1999 2000

\$10.5193

\$0.00

WINTER PEAK SUMMER PEAK \$/KW \$30.8630

SHEET 6 - RATE IMPACT ANALYSIS
NAME OF UTILITY
LICENCE NUMBER
DATE
VERSION NUMBER
NAME OF CONTACT
PHONE NUMBER

RATE IMPACT ANALYSIS BEFORE MARR

RATE IMPACT ANALYSIS IS FOR NON TIME OF USE ONLY. YOU WILL HAVE TO ADD TIME OF USE YOURSELF.

RESIDENTIAL CLASS	E ONET. TOO WILL	HAVE TO A	DD TIME OF	F USE TOURSELF.													
NON-TIME OF USE	CURRENT BILL				UNBUNDLED BIL	L						Harmonized					
		KWH	RATE	CHARGE		KWH	RATE	CHARGE	IMPACT		IMPACT		KWH	RATE	CHARGE	IMPACT	IMPACT
ENTER DESIRED CONSUMPTION LEVEL	SERVICE CHARGE		\$/KWH	\$ \$ 6.22	COST OF POWER		\$/KWH 0.0697	s -	DOLLARS	5		COST OF POWER		\$/KWH 0.069	\$	DOLLARS	
ENTER DESIRED CONSUMPTION LEVEL	CHARGE			9 0.22	MONTHLY DISTRIBUTION	`	0.0057	, -				MONTHLY DISTRIBUTION		0.005			
	FIRST 250 KWH		0.0732	\$ -	CHARGE DISTRIBUTION			\$ 7.75				CHARGE DISTRIBUTION			7.7500		
	BALANCE TOTAL		0.0732	\$ - \$ 6.22	KWH TOTAL		0.0068	\$ - \$ 7.75	\$	1.53	24.6%	KWH TOTAL		0.006	8 \$ - \$ 7.75	\$ 1	.53 24.6%
	CURRENT BILL				UNBUNDLED BIL	L						UNBUNDLED BIL					
		KWH	RATE S/KWH	CHARGE \$		KWH	RATE \$/KWH	CHARGE	IMPACT DOLLARS	,	IMPACT		KWH	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT
MONTHLY CONSUMPTION OF 250 KWH	SERVICE CHARGE		\$/KWH	\$ 6.22	COST OF POWER	R 250		\$ 17.42	DOLLARS	•		COST OF POWER	2!		*	DOLLARS	
					MONTHLY DISTRIBUTION							MONTHLY DISTRIBUTION					
	FIRST 250 KWH	250	0.0732	\$ 18.30	CHARGE DISTRIBUTION			\$ 7.75				CHARGE DISTRIBUTION			7.7500		
	BALANCE TOTAL	(0.0732	\$ -	KWH TOTAL	250	0.0068	\$ 1.70 \$ 26.87	\$	2.35	9.6%	KWH TOTAL	25	50 0.006	8 \$ 1.70 \$ 26.87	\$ 2	1.35 9.6%
	SERVICE	KWH	RATE \$/KWH	CHARGE \$		KWH	RATE \$/KWH	CHARGE \$	IMPACT DOLLAR:	S	IMPACT		KWH	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT
MONTHLY CONSUMPTION OF 500 KWH	CHARGE			\$ 6.22	COST OF POWER	R 500	0.0697	\$ 34.83				COST OF POWER	51	0.069	7 \$ 34.83		
	FIRST 250 KWH	250	0.0732	\$ 18.30	DISTRIBUTION CHARGE			\$ 7.75				DISTRIBUTION CHARGE			7.7500		
	BALANCE	250	0.0732		DISTRIBUTION KWH	500	0.0068	\$ 3.41				DISTRIBUTION KWH	51	0.006			
	TOTAL			\$ 42.82	TOTAL			\$ 45.99	\$	3.17	7.4%	TOTAL			\$ 45.99	\$ 3	1.17 7.4%
		KWH	RATE \$/KWH	CHARGE		KWH	RATE	CHARGE			IMPACT		KWH	RATE	CHARGE		IMPACT
MONTHLY CONSUMPTION OF 750 KWH	SERVICE CHARGE		\$/KWH	\$ \$ 6.22	COST OF POWER	₹ 750	0.0697	\$ 52.25				COST OF POWER	71	50 0.069	7 \$ 52.25		
MONTHET CONSOMPTION OF 730 KWH	O D WOL			9 0.22	MONTHLY DISTRIBUTION	. 700	0.0057	9 02.20				MONTHLY DISTRIBUTION		0.005	7 9 02.20		
	FIRST 250 KWH	250	0.0732	\$ 18.30	CHARGE DISTRIBUTION			\$ 7.75				CHARGE DISTRIBUTION			7.7500		
	BALANCE TOTAL	500	0.0732	\$ 36.60 \$ 61.12	KWH TOTAL	750	0.0068	\$ 5.11 \$ 65.11	\$	3.99	6.5%	KWH TOTAL	75	50 0.006	8 \$ 5.11 \$ 65.11	\$ 3	1.99 6.5%
	SERVICE	KWH	RATE \$/KWH	CHARGE \$		KWH	RATE \$/KWH	CHARGE \$	IMPACT DOLLAR:		IMPACT		KWH	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT
MONTHLY CONSUMPTION OF 1000 KWH	CHARGE			\$ 6.22	COST OF POWER	R 1000	0.0697	\$ 69.66				COST OF POWER	100	0.069	7 \$ 69.66		
	FIRST 250 KWH	250	0.0732	S 18.30	DISTRIBUTION			\$ 7.75				DISTRIBUTION			7.7500		
	BALANCE	750			DISTRIBUTION KWH	1000	0.0068	\$ 6.81				DISTRIBUTION KWH	101	0.006			
	TOTAL			\$ 79.42	TOTAL			\$ 84.22	\$	4.80	6.0%	TOTAL			\$ 84.22	\$ 4	1.80 6.0%
		KWH	RATE	CHARGE		KWH	RATE	CHARGE			IMPACT		KWH	RATE	CHARGE		IMPACT
	SERVICE		\$/KWH	\$ \$ 6.22			\$/KWH	\$ \$ 104.49						\$/KWH	\$ - • · · · · ·		
MONTHLY CONSUMPTION OF 1500 KWH	CHARGE			\$ 6.22	COST OF POWER MONTHLY DISTRIBUTION	R 1500	0.0697	\$ 104.49				COST OF POWER MONTHLY DISTRIBUTION	150	0.069	7 \$ 104.49		
	FIRST 250 KWH	250	0.0732	\$ 18.30	CHARGE DISTRIBUTION			\$ 7.75				CHARGE DISTRIBUTION			7.7500		
	BALANCE TOTAL	1250	0.0732	\$ 91.50 \$ 116.02	KWH TOTAL	1500	0.0068	\$ 10.22 \$ 122.46	\$	6.44	5.6%	KWH TOTAL	150	0.006	8 \$ 10.22 \$ 122.46	\$ 6	1.44 5.6%
		KWH	RATE \$/KWH	CHARGE \$		KWH	RATE \$/KWH	CHARGE \$	IMPACT DOLLAR:		IMPACT		KWH	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT
MONTHLY CONSUMPTION OF 2000 KWH	SERVICE CHARGE			\$ 6.22	COST OF POWER	₹ 2000	0.0697	\$ 139.32				COST OF POWER	201	0.069	7 \$ 139.32		
	FIRST 250 KWH	250	0.0732	\$ 18.30	MONTHLY DISTRIBUTION CHARGE			\$ 7.75				MONTHLY DISTRIBUTION CHARGE			7.7500		
	BALANCE	1750			DISTRIBUTION KWH	2000	0.0068					DISTRIBUTION	201	0.006			
	TOTAL	1100	0.0702	\$ 152.62	TOTAL	2000	0.0000	\$ 160.70	\$	8.08	5.3%	TOTAL	201	0.000	\$ 160.70	\$ 8	1.08 5.3%
		KWH	RATE	CHARGE		KWH	RATE	CHARGE	IMPACT		IMPACT		KWH	RATE	CHARGE	IMPACT	IMPACT
	SERVICE		\$/KWH	S			\$/KWH	S	DOLLAR	S				\$/KWH	S	DOLLARS	
ANNUAL CONSUMPTION OF 20000 KWH	CHARGE			\$ 74.64	COST OF POWER	R 20000	0.0697	\$ 1,393.22				COST OF POWER	200	0.069	7 \$ 1,393.22		
	FIRST 250 KWH	3000	0.0732	\$ 219.60	DISTRIBUTION CHARGE DISTRIBUTION			\$ 93.00				DISTRIBUTION CHARGE DISTRIBUTION			93.0000		
	BALANCE TOTAL	17000	0.0732		KWH TOTAL	20000	0.0068		s	83.85	5.4%	KWH TOTAL	200	0.006	8 \$ 136.27 \$ 1,622.49	ė 02	1.85 5.4%
					17%			\$ 1,622.49				. 5174					
		KWH	RATE \$/KWH	CHARGE \$		KWH	RATE \$/KWH	CHARGE \$	IMPACT DOLLAR:	S	IMPACT		KWH	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT
ANNUAL CONSUMPTION OF 30000 KWH	SERVICE CHARGE			\$ 74.64	COST OF POWER	R 30000	0.0697	\$ 2,089.83				COST OF POWER	3000	0.069	7 \$ 2,089.83		
	FIRST 250 KWH	207-	0.0732	¢ 240.00	ANNUAL DISTRIBUTION CHARGE			e 00.00				ANNUAL DISTRIBUTION CHARGE			93.0000		
	BALANCE	3000 27000			DISTRIBUTION KWH	30000	0.0068	\$ 93.00 \$ 204.41				DISTRIBUTION KWH	300	0.006			
	TOTAL	21000	. 0.0132	\$ 2,270.64	TOTAL	30000	. 5.0000	\$ 2,387.23	\$	116.59	5.1%	TOTAL	3001	0.006	\$ 2,387.23	\$ 116	3.59 5.1%
GENERAL SERVICE < 50 KW																	
ENTER DESIRED CONSUMPTION LEVEL	CURRENT BILL	KW	RATE	CHARGE	UNBUNDLED BIL	L	RATE	CHARGE	IMPACT		IMPACT	Harmonized		RATE	CHARGE	IMPACT	IMPACT
	SERVICE		\$/KW	\$			\$/KW	\$	DOLLAR	S				\$/KW	\$	DOLLARS	
	CHARGE 1ST BLOCK 50			\$ 3.96													
	KW 2ND BLOCK BALANCE		0.0000 5.4500	0.0000	DISTRIBUTION K	w		s -				DISTRIBUTION K	v		\$ -		
	1ST BLOCK 250		\$/KWH		COST OF POWER	₹	\$/KWH					COST OF POWER		\$/KWH			
	KWH NEXT BLOCK		0.0000		KWH		0.0678	s -				KWH		0.067	8 \$ -		
	12250		0.0791	s -	MONTHLY							MONTHLY					
	NEXT BLOCK		0.0000	s -	DISTRIBUTION CHARGE			\$ 15.52				DISTRIBUTION			15.5219		
	BALANCE		0.0573	s -	DISTRIBUTION KWH	2000	0.0022	\$ 4.37				DISTRIBUTION KWH		0 0.002	2 \$ -		
	TOTAL			\$ 3.96	TOTAL			\$ 19.89	\$	15.94	402.7%	TOTAL			\$ 15.52	\$ 11	.56 292.2%
MONTHLY CONSUMPTION 10 KW,2000 KWH	CURRENT BILL	ĸw	RATE	CHARGE	UNBUNDLED BIL	L	RATE	CHARGE	IMPACT		IMPACT	UNBUNDLED BIL		RATE	CHARGE	IMPACT	IMPACT
	SERVICE		\$/KW	\$			\$/KW	\$	DOLLAR	S				\$/KW	\$	DOLLARS	
	CHARGE			\$ 3.96													

	1ST BLOCK 50								
	KW 2ND BLOCK		S -	DISTRIBUTION KW	s -		DISTRIBUTION KW	ş -	
	BALANCE 1ST BLOCK 250	0 5.4500 \$/KWH	, -	COST OF POWER	\$/KWH		COST OF POWER	\$/KWH	
	KWH NEXT BLOCK	250 0.0000	å -	KWH	2000 0.0678 \$ 135.70		KWH	2000 0.0678 \$ 135.70	
	12250	1750 0.0791	\$ 138.43	MONTHLY			MONTHLY		
	NEXT BLOCK	0.0000	s -	DISTRIBUTION CHARGE DISTRIBUTION	\$ 15.52		DISTRIBUTION CHARGE DISTRIBUTION	15.5219	
	BALANCE	0.0573	s -	KWH	2000 0.0022 \$ 4.37		KWH	2000 0.0022 \$ 4.37	
	TOTAL		\$ 142.38	TOTAL	\$ 155.59	\$ 13.21 9.3%	TOTAL	\$ 155.59	\$ 13.21 9.3%
MONTHLY CONSUMPTION 50 KW, 5000 KWH	CURRENT BILL	KW RATE	OUADOF	UNBUNDLED BILL	DATE OLUBOS	IMPACT IMPACT	UNBUNDLED BILL	DATE CHARGE	IMPACT IMPACT
	SERVICE	KW RATE \$/KW	CHARGE \$		RATE CHARGE \$/KW \$	IMPACT IMPACT DOLLARS		RATE CHARGE \$/KW \$	IMPACT IMPACT DOLLARS
	CHARGE 1ST BLOCK 50		\$ 3.96						
	2ND BLOCK	50 0.0000		DISTRIBUTION KW	s -		DISTRIBUTION KW	s -	
	BALANCE 1ST BLOCK 250	0 5.4500 \$/KWH	, -	COST OF POWER	\$/KWH		COST OF POWER	\$/KWH	
	KWH NEXT BLOCK	250 0.0000		KWH	5000 0.0678 \$ 339.24		KWH	5000 0.0678 \$ 339.24	
	12250	4750 0.0791	\$ 375.73	MONTHLY DISTRIBUTION			MONTHLY DISTRIBUTION		
	NEXT BLOCK	0.0000	s -	CHARGE DISTRIBUTION	\$ 15.52		CHARGE DISTRIBUTION	15.5219	
	BALANCE	0.0573		KWH	5000 0.0022 \$ 10.93		KWH	5000 0.0022 \$ 10.93	
	TOTAL		\$ 379.68	TOTAL	\$ 365.69	\$ (13.99) -3.7%	TOTAL	\$ 365.69	\$ (13.99) -3.7%
GENERAL SERVICE > 50 KW NON TIME O	OF USE								
ENTER DESIRED CONSUMPTION LEVEL	CURRENT BILL			UNBUNDLED BILL			Harmonized		
	SERVICE		CHARGE \$		RATE CHARGE \$/KW \$	IMPACT IMPACT DOLLARS		RATE CHARGE \$/KW \$	IMPACT IMPACT DOLLARS
	CHARGE 1ST BLOCK 50		\$ 30.29	COST OF POWER			COST OF POWER		
	KW 2ND BLOCK	0.0000	\$ -	KW DISTRIBUTION KW	3.7886 \$ - 1.0868 \$ -		KW DISTRIBUTION KW	3.7886 \$ - 1.0868 \$ -	
	BALANCE 1ST BLOCK 250	5.4500 \$/KWH	s -	COST OF POWER	\$/KWH		COST OF POWER	\$/KWH	
	KWH NEXT BLOCK	0.0000		KWH	0.0440 \$ -	\$ - #DIV/0!	KWH	0.0440 \$ -	\$ - #DIV/0!
	12250	0.0791	s -	MONTHLY DISTRIBUTION			MONTHLY DISTRIBUTION		
	NEXT BLOCK BALANCE	0.0000 0.0573	S - S -	CHARGE	\$ 267.20		CHARGE	\$ 267.20	
	TOTAL		\$ 30.29	TOTAL	\$ 267.20	\$ 236.91 782.1%	TOTAL	\$ 267.20	\$ 236.91 782.1%
MONTHLY CONSUMPTION 100KW,20000KWH	OUDDENT DU L			UNBUNDLED BILL			INDINDIED DI		
MONTHLY CONSUMPTION 100KW,20000KWH	CURRENT BILL		CHARGE \$	ONBONDLED BILL	RATE CHARGE \$/KW \$	IMPACT IMPACT DOLLARS	UNBUNDLED BILL	RATE CHARGE \$/KW \$	IMPACT IMPACT DOLLARS
	SERVICE CHARGE		\$ 30.29						
	1ST BLOCK 50 KW 2ND BLOCK	50 0.0000 0.0000	š -	COST OF POWER KW DISTRIBUTION KW	100 3.7886 \$ 378.86 100 1.0868 \$ 108.68		COST OF POWER KW DISTRIBUTION KW	100 3.7886 \$ 378.86 100 1.0868 \$ 108.68	
	BALANCE	50 5.4500 \$/KWH	\$ 272.50		\$/KWH			\$/KWH	
	1ST BLOCK 250 KWH NEXT BLOCK	250 0.0000	s -	COST OF POWER KWH	20000 0.0440 \$ 880.74		COST OF POWER KWH	20000 0.0440 \$ 880.74	
	12250	12250 0.0791	\$ 968.98	MONTHLY			MONTHLY		
	NEXT BLOCK	0.0000		DISTRIBUTION CHARGE	\$ 267.20		DISTRIBUTION CHARGE	\$ 267.20	
	BALANCE	7500 0.0573	\$ 429.75 \$ 1,701.52	TOTAL	\$ 1,635.48	\$ (66.04) -3.9%	TOTAL	\$ 1,635.48	\$ (66.04) -3.9%
MONTHLY CONSUMPTION 100KW,30000KWH	CURRENT BILL		CHARGE \$	UNBUNDLED BILL	RATE CHARGE \$/KW \$	IMPACT IMPACT DOLLARS	UNBUNDLED BILL	RATE CHARGE \$/KW \$	IMPACT IMPACT DOLLARS
	SERVICE CHARGE		\$ 30.29						
	1ST BLOCK 50 KW 2ND BLOCK	50 0.0000	š -	COST OF POWER KW DISTRIBUTION KW	100 3.7886 \$ 378.86 100 1.0868 \$ 108.68		COST OF POWER KW DISTRIBUTION KW	100 3.7886 \$ 378.86 100 1.0868 \$ 108.68	
	BALANCE	0.0000 50 5.4500 \$/KWH	\$ 272.50		\$/KWH		DISTRIBUTION KW	100 1.0868 \$ 108.68 \$/KWH	
	1ST BLOCK 250 KWH	250 0.0000	ş -	COST OF POWER KWH			COST OF POWER		
	NEXT BLOCK 12250				30000 0.0440 \$ 1,321.11		KWH	30000 0.0440 \$ 1,321.11	
		12250 0.0791	\$ 968.98		30000 0.0440 \$ 1,321.11		KWH	30000 0.0440 \$ 1,321.11	
	NEXT BLOCK	0.0000	s -	MONTHLY DISTRIBUTION CHARGE	30000 0.0440 \$ 1,321.11 \$ 267.20			30000 0.0440 \$ 1,321.11 \$ 267.20	
	BALANCE	0.0000 17500 0.0573	\$ - \$ 1,002.75	MONTHLY DISTRIBUTION CHARGE	\$ 267.20	\$ 1198.671 -8.7%	MONTHLY DISTRIBUTION CHARGE	\$ 267.20	\$ (108.67) \$ 2.7%
	BALANCE TOTAL	0.0000 17500 0.0573	s -	MONTHLY DISTRIBUTION CHARGE TOTAL		\$ (198.67) -8.7%	MONTHLY DISTRIBUTION CHARGE TOTAL		\$ (198.67) -8.7%
MONTHLY CONSUMPTION 100KW,40000KWH	BALANCE	0.0000 17500 0.0573	\$ \$ 1,002.75 \$ 2,274.52	MONTHLY DISTRIBUTION CHARGE	\$ 267.20 \$ 2,075.85 RATE CHARGE	IMPACT IMPACT	MONTHLY DISTRIBUTION CHARGE	\$ 267.20 \$ 2.075.85 RATE CHARGE	IMPACT IMPACT
MONTHLY CONSUMPTION 100KW,40000KWH	BALANCE TOTAL CURRENT BILL SERVICE CHARGE	0.0000 17500 0.0573 KW RATE S/KW	\$ - \$ 1,002.75 \$ 2,274.52	MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL	\$ 267.20 \$ 2,075.85		MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL	\$ 267.20 \$ 2,075.85	
MONTHLY CONSUMPTION 100KW,40000KWH	BALANCE TOTAL CURRENT BILL SERVICE CHARGE 1ST BLOCK 50 KW	0.0000 17500 0.0573 KW RATE \$/KW	\$ 1,002.75 \$ 1,002.75 \$ 2,274.52 CHARGE \$ 30.29 \$ -	MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER KW	\$ 267.20 \$ 2,075.85 RATE CHARGE \$KW \$	IMPACT IMPACT	MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER KW	\$ 267.20 \$ 2.075.85 RATE CHARGE \$AW \$	IMPACT IMPACT
MONTHLY CONSUMPTION 100KW,40009KWH	BALANCE TOTAL CURRENT BILL SERVICE CHARGE 15T BLOCK 50	0.0000 17500 0.0573 KW RATE \$KW 50 0.0000 0.0000 50 5.4500	\$ 1,002.75 \$ 2,274.52 CHARGE \$ 30.29 \$.	MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER	\$ 267.20 \$ 2.075.85 RATE CHARGE \$WW \$ \$ 100 3.7888 \$ 378.88 100 1.0869 \$ 100.69	IMPACT IMPACT	MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER	\$ 2,075.85 RATE CHARGE \$ROW \$ 100 3.7886 \$ 378.86 100 1.0868 \$ 108.68	IMPACT IMPACT
MONTHLY CONSUMPTION 100KW,40009KWH	BALANCE TOTAL CURRENT BILL SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH	0.0000 17500 0.0573 KW RATE \$/KW 50 0.0000 0.0000 50 5.4500 \$/KWH	\$ 1,002.75 \$ 2,274.52 CHARGE \$ 30.29 \$ - \$ 272.50	MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER KW	\$ 267.20 \$ 2,075.85 RATE CHARGE \$KW \$	IMPACT IMPACT	MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER KW	\$ 267.20 \$ 2.075.85 RATE CHARGE \$AW \$	IMPACT IMPACT
MONTHLY CONSUMPTION 100KW,40009KWH	BALANCE TOTAL CURRENT BILL SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250	0.0000 17500 0.0573 KW RATE \$KW 50 0.0000 0.0000 50 5.4500 \$KWH	\$ 1,002.75 \$ 2,274.52 CHARGE \$ 30.29 \$ \$ 272.50	MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER KWI DISTRIBUTION KW COST OF POWER KWH	\$ 26720 \$ 2,075.85 RATE CHARGE SKW \$ 100 3,7886 \$ 378.86 100 1,0868 \$ 108.68	IMPACT IMPACT	MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER KW COST OF POWER KWH COST OF POWER KWH	\$ 267.20 \$ 2.075.85 RATE CHARGE SRW S 100 3.7886 \$ 378.86 100 1.0868 \$ 108.68 SRWH	IMPACT IMPACT
MONTHLY CONSUMPTION 100KW,40009KWH	BALANCE TOTAL CURRENT BILL SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 150 KWH NEXT BLOCK 150 KWH	0.0000 17500 0.0573 KW RATE \$KW 50 0.0000 50 5.4500 \$KWH 250 0.0000	\$ 1,002.75 \$ 2,274.52 CHARGE \$ 30.29 \$. \$ 272.50 \$.	MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER COST OF POWER KWH MONTHLY DISTRIBUTION KW MONTHLY DISTRIBUTION	\$ 267.20 \$ 2,075.85 RATE CHARGE \$KW 5 100 3.7886 \$ 378.86 100 1.0868 \$ 108.68 \$XWH 40000 0.0440 \$ 1,761.47	IMPACT IMPACT	MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER KW COST OF POWER KWH MONTHLY BISTRIBUTION KWH MONTHLY BISTRIBUTION	\$ 267.20 \$ 2.075.85 RATE CHARGE SRW S 100 3.7886 \$ 378.86 100 1.0868 \$ 108.68 SRWH	IMPACT IMPACT
MONTHLY CONSUMPTION 100KW,40009KWH	BALANCE TOTAL CURRENT BILL SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 12250 NEXT BLOCK BALANCE NEXT BLOCK BALANCE	17500 0.0000 17500 0.0573 KW RATE SKW 50 0.0000 50 5.4500 5.84500 5.84500 12250 0.00791 12250 0.00791	\$ 1,002.75 \$ 1,002.75 \$ 2,274.52 CHARGE \$ \$ 30.29 \$. \$. \$. \$. \$. \$. \$. \$. \$. \$.	MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER KW DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE	\$ 267.20 \$ 2.075.85 RATE CHARGE \$KWW \$ \$ 100 3.7886 \$ 378.86 100 1.0888 \$ 100.88 \$KWWH 40000 0.0440 \$ 1.761.47	IMPACT IMPACT DOLLARS	MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER KW COST OF POWER KWH COST OF POWER KWH MONTHLY BISTRIBUTION CHARGE	\$ 267.20 \$ 2,075.85 RATE CHARGE \$AW \$ 100 3.7886 \$ 378.86 100 1.8888 \$ 108.68 \$AWWH 40000 0.0440 \$ 1,761.47	IMPACT IMPACT DOLLARS
	BALANCE TOTAL CURRENT BILL SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 12250 NEXT BLOCK BALANCE TOTAL	17500 0.0000 17500 0.0573 KW RATE SKW 50 0.0000 50 5.4500 5.84500 5.84500 12250 0.00791 12250 0.00791	\$ 1,002.75 \$ 2,274.52 CHARGE \$ 30.29 \$. \$ 272.50 \$.	MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER KW DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE TOTAL	\$ 267.20 \$ 2,075.85 RATE CHARGE \$KW 5 100 3.7886 \$ 378.86 100 1.0868 \$ 108.68 \$XWH 40000 0.0440 \$ 1,761.47	IMPACT IMPACT	MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER KW DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE TOTAL	\$ 267.20 \$ 2,075.85 RATE CHARGE \$NCW \$ 100 3.7886 \$ 378.86 100 1.0888 \$ 108.68 \$NCWH 40000 0.0440 \$ 1.781.47	IMPACT IMPACT
MONTHLY CONSUMPTION 100KW,40000KWH	BALANCE TOTAL CURRENT BILL SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 12250 NEXT BLOCK BALANCE NEXT BLOCK BALANCE	0.0000 17500 0.3573 KW RATE \$KW 50 0.0000 0.0000 50 5.4500 \$KWH 250 0.0000 12250 0.00791 0.0000 27500 0.0573	\$ 1,002.75 \$ 1,002.75 \$ 2,274.52 CHARGE \$ 3 \$ \$ 72.50 \$ \$ 968.99 \$ \$ 1,575.75 \$ 2,847.52	MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER KW DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE	\$ 267.20 \$ 2,075.85 RATE CHARGE \$KKW \$ \$ 378.86 100 1,0668 \$ 100.66 \$KKWH 40000 0,0440 \$ 1,761.47 \$ 267.20 \$ 2,516.21	IMPACT IMPACT DOLLARS \$ (331.30) -11.6%	MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER KW COST OF POWER KWH COST OF POWER KWH MONTHLY BISTRIBUTION CHARGE	\$ 267.20 \$ 2.075.85 RATE CHARGE \$NW \$ 100 3.7886 \$ 378.86 100 1.0868 \$ 108.68 \$NWH 40000 0.0440 \$ 1.761.47 \$ 267.20 \$ 2.516.21	IMPACT IMPACT DOLLARS \$ (331.50) -11.6%
	BALANCE TOTAL CURRENT BILL SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK 1ST BLOCK 20 KWH NEXT BLOCK BALANCE TOTAL CURRENT BILL SERVICE SERVICE CHARGE CHARGE	17500 0.0000 17500 0.0573 KW RATE \$KW 50 0.0000 50 5.4500 \$KWH 250 0.0000 12250 0.0000 27500 0.0573 KW RATE \$KW	\$ 1,002.75 \$ 2,274.52 CHARGE \$ 30.29 \$ \$ 272.50 \$ \$ 968.98 \$ 1,575.75 \$ 2,847.52	MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER KW DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL UNBUNDLED BILL	\$ 267.20 \$ 2,075.85 RATE CHARGE \$NOV \$ 378.86 100 10660 \$ 106.66 \$KWH 40000 0.0440 \$ 1,761.47 \$ 267.20 \$ 2,516.21	MPACT IMPACT DOLLARS \$ (331.30) -11.6%	MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER WITH DISTRIBUTION KW COST OF POWER KITH MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL	\$ 267.20 \$ 2,075.85 RATE CHARGE \$NW \$ 100 3.7886 \$ 378.86 100 1.0860 \$ 106.88 \$NWH 40000 0.0440 \$ 1,761.47 \$ 267.20 \$ 2,516.21	IMPACT IMPACT DOLLARS
	BALANCE TOTAL CURRENT BILL SERVICE CHANGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK BALANCE TOTAL CURRENT BILL SERVICE CHANGE 1ST BLOCK 50 KW KW KWH CURRENT BILL CURRENT BILL SERVICE CHANGE 1ST BLOCK 50 KW KW	17500 0.0000 17500 0.0573 KW RATE \$KW 50 0.0000 50 5.4500 \$KWH 250 0.0000 12250 0.00791 12250 0.0573 KW RATE \$KW RATE \$KW SO 0.0000	\$ 1,002.75 \$ 1,002.75 \$ 2,274.52 CHARGE \$ 30.29 \$	MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER KW DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER KWH COST OF POWER COST OF POWER KWH COST OF POWER KW	\$ 267.20 \$ 2,075.85 RATE CHARGE \$KW CHARGE \$KWH 40000 0.0440 \$ 1,761.47 \$ 267.20 \$ 2,518.21 RATE CHARGE \$KW \$	IMPACT IMPACT DOLLARS \$ (331.30) -11.6%	MONTHLY MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER KW COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER KW COST OF POWER KWH COST OF POWER KWH COST OF POWER KW	\$ 267.20 \$ 2,075.85 RATE CHARGE \$NW \$ 100 3.7886 \$ 378.86 100 1.0868 \$ 108.68 \$NWH 40000 0.0440 \$ 1.761.47 \$ 267.20 \$ 2,516.21 RATE CHARGE \$NW \$	IMPACT IMPACT DOLLARS \$ (331.50) -11.6%
	BALANCE TOTAL CURRENT BILL SERVICE SERVICE (HARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK BALANCE TOTAL CURRENT BILL SERVICE SERVICE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 50 KW 2ND BLOCK SALANCE 1ST BLOCK 50 KW 2ND BLOCK SALANCE SERVICE SERV	17500 0.0000 17500 0.0573 KW RATE \$KW 50 0.0000 50 5.4500 \$KWH 250 0.0000 12250 0.0791 KW RATE \$KW \$KW RATE \$KW 50 0.0000 450 0.0000 450 0.0000	\$ 1,002.75 \$ 2,274.52 CHARGE \$ 30.29 \$ \$ 272.50 \$ \$ 966.96 \$ \$ 1,575.75 \$ 2,847.52 CHARGE \$ 30.29	MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER KW DISTRIBUTION KW MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER KWH COST OF POWER COST OF POWER COST OF POWER COST OF POWER	\$ 267.20 \$ 2,075.85 RATE CHARGE \$NNV CHARGE \$NNV 100.80 \$ 378.88 100 10.80 \$ 108.68 \$KWH 40000 0.0440 \$ 1,761.47 \$ 267.20 \$ 2,516.21 RATE CHARGE \$NNV CHARGE \$NNV CHARGE \$NNV CHARGE	IMPACT IMPACT DOLLARS \$ (331.30) -11.6%	MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER RW DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER	\$ 267.20 \$ 2,075.85 RATE CHARGE \$RW \$ 100 3.7886 \$ 378.86 100 10688 \$ 106.68 \$RWH 40000 0.0440 \$ 1,761.47 \$ 267.20 \$ 2,516.21 RATE CHARGE \$RWW 500 3.7886 \$ 1,884.29 500 1.0888 \$ 5,54.40	IMPACT IMPACT DOLLARS \$ (331.50) -11.6%
	BALANCE TOTAL CURRENT BILL SERVICE CHARGE 1ST BLOCK 50 XVH NEXT BLOCK 50 XVH NEXT BLOCK 250 XVH CURRENT BILL SERVICE CHARGE TOTAL CURRENT BILL SERVICE CHARGE CHARGE 1ST BLOCK 50 XVH XVH SERVICE	17500 0.0000 17500 0.0573 KW RATE \$KW 50 0.0000 50 5.4500 \$KWH 250 0.0000 12250 0.0791 KW RATE \$KW \$KW RATE \$KW 50 0.0000 450 0.0000 450 0.0000	\$ 1,002.75 \$ 2,274.52 CHARGE \$ 30.29 \$ 7.5 \$ 272.50 \$ 1,575.75 \$ 2,847.52 CHARGE \$ 30.29 \$ 1,575.75 \$ 3,029 \$ 2,245.50	MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER KW DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER KWH COST OF POWER COST OF POWER KWH COST OF POWER KW	\$ 267.20 \$ 2,075.85 RATE CHARGE \$KW CHARGE \$KWH 40000 0.0440 \$ 1,761.47 \$ 267.20 \$ 2,518.21 RATE CHARGE \$KW \$	IMPACT IMPACT DOLLARS \$ (331.30) -11.6%	MONTHLY MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER KW COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER KW COST OF POWER KWH COST OF POWER KWH COST OF POWER KW	\$ 267.20 \$ 2,075.85 RATE CHARGE \$NW \$ 100 3.7886 \$ 378.86 100 1.0868 \$ 108.68 \$NWH 40000 0.0440 \$ 1.761.47 \$ 267.20 \$ 2,516.21 RATE CHARGE \$NW \$	IMPACT IMPACT DOLLARS \$ (331.50) -11.6%
	BALANCE TOTAL SERVICE CHARGE 1ST BLOCK 50 WINN MIN 12550 MIN 12550 MIN 12550 MIN 1550 MIN 155	XWW RATE SKWW 50 0.0000 12500 0.0000 12500 0.0000 12500 0.0000 12500 0.0000	\$ 1,002.75 \$ 2,274.52 CHARGE \$ 30.29 \$ \$ 727.50 \$ \$ 1,575.75 \$ 2,847.52 CHARGE \$ 30.29 \$ \$ 1,575.75 \$ 2,847.52	MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER KW H COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER KW DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER KW DISTRIBUTION CHARGE COST OF POWER KW DISTRIBUTION CHARGE TOTAL COST OF POWER KW DISTRIBUTION COST OF POWER KW KWH MONTHLY	\$ 267.20 \$ 2,075.85 RATE CHARGE \$NNV CHARGE \$NNW 100.888 \$ 378.86 100 1.0888 \$ 108.68 \$NNWH \$100.00440 \$ 1,761.47 \$ 267.20 \$ 2,516.21 RATE CHARGE \$NW CHARGE \$NW CHARGE	IMPACT IMPACT DOLLARS \$ (331.30) -11.6%	MONTHLY MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER RW DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION KW LUNBUNDLED BILL COST OF POWER KWW DISTRIBUTION KW DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER KW DISTRIBUTION KW COST OF POWER KW MONTHLY MONTHLY	\$ 287.20 \$ 2,075.85 RATE CHARGE \$RWW \$ 100.88 100 3.7886 \$ 378.86 100 1.0898 \$ 108.68 \$RWH 40000 0.0440 \$ 1.761.47 \$ 267.20 \$ 2,516.21 RATE CHARGE \$RW \$ 543.40 \$ 543.40	IMPACT IMPACT DOLLARS \$ (331.50) -11.6%
	BALANCE TOTAL CURRENT BILL SERVICE CHARGE 1ST BLOCK 250 XVH SERVICE BALANCE 1ST BLOCK 250 XVH NEXT BLOCK 12250 NEXT BLOCK 12250 NEXT BLOCK 12350 NEXT BLOCK 1250 NEXT BLOCK 150 NEXT BLOCK 1250	C. 0.0000 17500 0.0573 KW RATE SKW 50 0.0000 50 5.4500 SKWH 250 0.0000 12250 0.0791 KW RATE \$	\$ 1,002.75 \$ 2,274.52 CHARGE \$ 30.29 \$ \$ 968.98 \$ \$ 1,575.75 \$ 2,847.52 CHARGE \$ 30.29 \$ \$ 1,575.75 \$ 2,847.52	MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER KW DISTRIBUTION KW MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER KW TOTAL UNBUNDLED BILL COST OF POWER KW COST OF POWER	\$ 267.20 \$ 2,075.85 RATE CHARGE \$NNV CHARGE \$NNW 100.888 \$ 378.86 100 1.0888 \$ 108.68 \$NNWH \$100.00440 \$ 1,761.47 \$ 267.20 \$ 2,516.21 RATE CHARGE \$NW CHARGE \$NW CHARGE	IMPACT IMPACT DOLLARS \$ (331.30) -11.6%	MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER KWH UNBUNDLED BILL COST OF POWER KWH COST OF POWER KWH COST OF POWER KWH COST OF POWER KWH	\$ 287.20 \$ 2,075.85 RATE CHARGE \$RWW \$ 100.88 100 3.7886 \$ 378.86 100 1.0898 \$ 108.68 \$RWH 40000 0.0440 \$ 1.761.47 \$ 267.20 \$ 2,516.21 RATE CHARGE \$RW \$ 543.40 \$ 543.40	IMPACT IMPACT DOLLARS \$ (331.50) -11.6%
	BALANCE TOTAL SERVICE CHARGE IST BLOCK 50 MON TO BLOCK BALANCE IST BLOCK 50 MON TO BLOCK BALANCE TOTAL CURRENT BLL SERVICE CHARGE ST BLOCK SERVICE CHARGE CHARGE ST BLOCK SERVICE CHARGE ST BLOCK BALANCE ST BLOCK BALANCE BLOCK B	17500 0.0000 17500 0.0073 KW RATE \$KKW 50 0.0000 50 \$KKWH 250 0.0000 12250 0.0791 KW RATE \$6 0.0000 450 0.0000 450 0.0000 450 0.0000 450 0.0000 450 0.0000 450 0.0000 450 0.0000 450 0.0000 450 0.0000 450 0.0000 450 0.0000 450 0.0000 450 0.0000 450 0.0000 450 0.0000 450 0.0000 450 0.0000 450 0.0000	\$ 1,002.75 \$ 2,274.52 CHARGE \$ 30.29 \$ 7.5 \$ 272.50 \$ 968.98 \$ 1,575.75 \$ 2,847.52 CHARGE \$ 30.29 \$ 2,452.50 \$ 968.98	MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER KW DISTRIBUTION KW MONTHLY DISTRIBUTION COST OF POWER KW UNBUNDLED BILL COST OF POWER KW COST OF POWER KW COST OF POWER KW COST OF POWER KW COST OF POWER KWH MONTHLY DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION KW MONTHLY DISTRIBUTION	\$ 267.20 \$ 2,075.85 RATE CHARGE \$ 100 1,0868 \$ 108.68 \$KWH 40000 0.0440 \$ 1,761.47 \$ 267.20 \$ 2,516.21 RATE CHARGE \$KWH 15000 1.0868 \$ 1.884.29 \$500 1.0868 \$ 545.40 \$KWH 150000 0.0440 \$ 6,605.53	IMPACT IMPACT S (331.30) -11.6% IMPACT IMPACT DOLLARS	MONTHLY MONTHLY MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER KW MONTHLY DISTRIBUTION CHARGE COST OF POWER KW MONTHLY DISTRIBUTION KW COST OF POWER KW MONTHLY DISTRIBUTION KW COST OF POWER KWH MONTHLY MONTHLY MONTHLY MONTHLY MONTHLY MONTHLY MONTHLY MONTHLY	\$ 267.20 \$ 2,075.85 RATE SNW \$ 2.075.85 100 3.7886 \$ 378.86 100 1.0868 \$ 108.68 \$\$(400) 0.0440 \$ 1,761.47 \$ 267.20 \$ 2,516.21 RATE CHARGE \$NW \$ 500 1.0868 \$ 543.40 \$XCWH 150000 0.0440 \$ 6,605.53	IMPACT IMPACT DOLLARS \$ (331.30) -11.6% IMPACT IMPACT DOLLARS
MONTHLY CONSUMPTION 560KW,15000KWH	BALANCE TOTAL CURRENT BILL SERVICE CHARGE IST BLOCK 50 NOT MEXT BLOCK BALANCE 1250 NEXT BLOCK TOTAL CURRENT BILL SERVICE CHARGE TOTAL CURRENT BILL SERVICE CHARGE ST BLOCK BALANCE 1250 NOT MEXT BLOCK BALANCE TOTAL SERVICE CHARGE ST BLOCK SO NOT MEXT BLOCK SO NOT MEXT BLOCK SO NOT MEXT BLOCK SO NOT NEXT BLOCK	17500 0.0000 17500 0.0073 KW RATE \$KKW 50 0.0000 50 \$KKWH 250 0.0000 12250 0.0791 KW RATE \$6 0.0000 450 0.0000 450 0.0000 450 0.0000 450 0.0000 450 0.0000 450 0.0000 450 0.0000 450 0.0000 450 0.0000 450 0.0000 450 0.0000 450 0.0000 450 0.0000 450 0.0000 450 0.0000 450 0.0000 450 0.0000 450 0.0000	\$ 1,002.75 \$ 2,274.52 CHARGE \$ 30.29 \$ 7.5 \$ 272.50 \$ 968.98 \$ 1,575.75 \$ 2,847.52 CHARGE \$ 30.29 \$ 2,452.50 \$ 968.98	MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER KWI DISTRIBUTION KW COST OF POWER KUH TOTAL UNBUNDLED BILL COST OF POWER KUH UNBUNDLED BILL COST OF POWER KWI DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION KW COST OF POWER KWH MONTHLY BISTRIBUTION KW COST OF POWER KWH MONTHLY BISTRIBUTION CHARGE TOTAL	\$ 267.20 \$ 2,075.85 RATE CHARGE \$NNV CHARGE \$NNV CHARGE \$NNV CHARGE \$NNV CHARGE \$NNV CHARGE \$1.086 \$ 1.761.47 \$ 267.20 \$ 2.516.21 RATE CHARGE \$NNV	IMPACT IMPACT S (331.30) -11.6% IMPACT IMPACT DOLLARS	MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER KWH COST OF POWER KWH MONTHLY DISTRIBUTION KWH COST OF POWER KWH COST OF POWER KWH UNBUNDLED BILL COST OF POWER KWH DISTRIBUTION KWH COST OF POWER KWH DISTRIBUTION KWH COST OF POWER KWH MONTHLY DISTRIBUTION KWH MONTHLY DISTRIBUTION CHARGE	\$ 267.20 \$ 2,075.85 RATE CHARGE \$RW \$ \$ 378.86 100 1.0898 \$ 108.68 \$RWH 40000 0.0440 \$ 1.761.47 \$ 267.20 \$ 2,516.21 RATE CHARGE \$RW \$ 543.40 \$RWH 15000 0.0440 \$ 6,605.53	IMPACT IMPACT DOLLARS \$ (331.30) -11.6% IMPACT IMPACT DOLLARS
	BALANCE TOTAL CURRENT BILL SERVICE CHARGE 1ST BLOCK 50 XWH AND BLOCK BALANCE 1ST BLOCK 30 XWH NEXT BLOCK 12250 NEXT BLOCK ADALANCE TOTAL CURRENT BILL SERVICE CHARGE CHARGE 1ST BLOCK 50 XWH NEXT BLOCK 50 XW	17500 0.0000 17500 0.0073 KW RATE SKW 50 0.0000 50 8KWH 250 0.0000 12250 0.0791 KW RATE SKW 50 0.0000 450 8KWH 250 0.0000 450 8KWH	\$ 1,002.75 \$ 2,274.52 CHARGE \$ 30.29 \$ 7.5 \$ 272.50 \$ 968.98 \$ 1,575.75 \$ 2,847.52 CHARGE \$ 30.29 \$ 2,452.50 \$ 968.98	MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER KWH UNBUNDLED BILL COST OF POWER KW DISTRIBUTION COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE	\$ 267.20 \$ 2,075.85 RATE CHARGE \$ 100 1,0868 \$ 108.68 \$KWH 40000 0.0440 \$ 1,761.47 \$ 267.20 \$ 2,516.21 RATE CHARGE \$KWH 15000 1.0868 \$ 1.884.29 \$500 1.0868 \$ 545.40 \$KWH 150000 0.0440 \$ 6,605.53	MPACT IMPACT S (331.30) -11.6% IMPACT IMPACT DOLLARS S (2.020.09) -17.8%	MONTHLY MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER RW DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE COST OF POWER KW MONTHLY DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION KW COST OF POWER KWH MONTHLY MONTHLY DISTRIBUTION CHARGE	\$ 267.20 \$ 2,075.85 RATE SNW \$ 2.075.85 100 3.7886 \$ 378.86 100 1.0868 \$ 108.68 \$\$(400) 0.0440 \$ 1,761.47 \$ 267.20 \$ 2,516.21 RATE CHARGE \$NW \$ 500 1.0868 \$ 543.40 \$XCWH 150000 0.0440 \$ 6,605.53	IMPACT IMPACT DOLLARS \$ (331.30) -11.6% IMPACT IMPACT DOLLARS
MONTHLY CONSUMPTION 560KW,15000KWH	BALANCE TOTAL CURRENT BILL SERVICE CHARGE IST BLOCK 50 NOT MEXT BLOCK BALANCE 1250 NEXT BLOCK TOTAL CURRENT BILL SERVICE CHARGE TOTAL CURRENT BILL SERVICE CHARGE ST BLOCK BALANCE 1250 NOT MEXT BLOCK BALANCE TOTAL SERVICE CHARGE ST BLOCK SO NOT MEXT BLOCK SO NOT MEXT BLOCK SO NOT MEXT BLOCK SO NOT NEXT BLOCK	NW RATE SKW SNW SNW 50 0.0000 50 5.4500 50 0.0000 12250 0.0001 27500 0.0000 450 0.0000 450 0.0000 450 0.0000 12250 0.0000 450 0.0000 450 0.0000 12250 0.0000	\$ 1,002.75 \$ 2,274.52 CHARGE \$ 30.29 \$ 7.5 \$ 272.50 \$ 968.98 \$ 1,575.75 \$ 2,847.52 CHARGE \$ 30.29 \$ 2,452.50 \$ 7,878.75 \$ 11,330.52	MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER KWI DISTRIBUTION KW COST OF POWER KUH TOTAL UNBUNDLED BILL COST OF POWER KUH UNBUNDLED BILL COST OF POWER KWI DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION KW COST OF POWER KWH MONTHLY BISTRIBUTION KW COST OF POWER KWH MONTHLY BISTRIBUTION CHARGE TOTAL	\$ 267.20 \$ 2,075.85 RATE CHARGE \$ 378.86 100 10960 \$ 1708.68 \$KWH 40000 0.0440 \$ 1,761.47 \$ 267.20 \$ 2,516.21 RATE CHARGE \$KWH 150000 0.0440 \$ 6,605.53 \$ 267.20 \$ \$ 3,78.86 \$ 543.40 \$KWH 150000 0.0440 \$ 6,605.53	MPACT DOLLARS \$ (331.30) -11.6% IMPACT DOLLARS MPACT DOLLARS	MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER KWH COST OF POWER KWH MONTHLY DISTRIBUTION KWH COST OF POWER KWH COST OF POWER KWH UNBUNDLED BILL COST OF POWER KWH DISTRIBUTION KWH COST OF POWER KWH DISTRIBUTION KWH COST OF POWER KWH MONTHLY DISTRIBUTION KWH MONTHLY DISTRIBUTION CHARGE	\$ 267.20 \$ 2,075.85 RATE CHARGE \$NW \$ 100.03.78.86 \$ 378.86 \$ 100.00 \$ 1,086 \$ 106.86 \$NWH 40000 0.0440 \$ 1,761.47 \$ 267.20 \$ 2,516.21 RATE CHARGE \$NW \$ 500.00.0000 \$ 5.543.40 \$NWH 150000 0.0440 \$ 6,605.53	IMPACT IMPACT S (331:30) -11.8% IMPACT IMPACT S (2,020.09) -17.8%

	1ST BLOCK 50	COST OF POWER		COST OF POWER	
	KW 50 0.0000 \$ - 2ND BLOCK 0.0000 \$ -	KW 500 3.7886 \$ 1,894.29 DISTRIBUTION KW 500 1.0868 \$ 543.40		KW 500 3.7886 \$ 1,894.29 DISTRIBUTION KW 500 1.0868 \$ 543.40	
	BALANCE 450 5.4500 \$ 2,452.50 \$/KWH	\$/KWH		\$/KWH	
	1ST BLOCK 250 KWH 250 0.0000 \$ - NEXT BLOCK	COST OF POWER KWH 200000 0.0440 \$ 8,807.37		COST OF POWER KWH 200000 0.0440 \$ 8,807.37	
	12250 12250 0.0791 \$ 968.98	MONTHLY		MONTHLY	
	NEXT BLOCK 0.0000 \$ - BALANCE 187500 0.0573 \$ 10,743.75	DISTRIBUTION CHARGE \$ 267.20		DISTRIBUTION CHARGE \$ 267.20	
	TOTAL \$ 14,195.52	TOTAL \$ 11,512.27	\$ (2,683.25) -18.9%	TOTAL \$ 11,512.27	\$ (2,683.25) -18.9%
			(2,000.20)		(2,2222)
MONTHLY CONSUMPTION 500KW,250000KWH	CURRENT BILL KW RATE CHARGE	UNBUNDLED BILL RATE CHARGE	IMPACT IMPACT	UNBUNDLED BILL RATE CHARGE	MPACT IMPACT
	SERVICE S/KW \$	S/KW \$	DOLLARS	\$/KW \$	DOLLARS
	CHARGE \$ 30.29 1ST BLOCK 50	COST OF POWER		COST OF POWER	
	KW 50 0.0000 \$ - 2ND BLOCK 0.0000 \$ - BALANCE 450 5.4500 \$ 2,452.50	KW 500 3.7886 \$ 1,894.29 DISTRIBUTION KW 500 1.0868 \$ 543.40		KW 500 3.7886 \$ 1,894.29 DISTRIBUTION KW 500 1.0868 \$ 543.40	
	BALANCE 450 5.4500 \$ 2,452.50 \$/KWH 1ST BLOCK 250	\$/KWH COST OF POWER		\$/KWH COST OF POWER	
	KWH 250 0.0000 \$ - NEXT BLOCK	KWH 250000 0.0440 \$ 11,009.22		KWH 250000 0.0440 \$ 11,009.22	
	12250 12250 0.0791 \$ 968.98	MONTHLY DISTRIBUTION		MONTHLY DISTRIBUTION	
	NEXT BLOCK 0.0000 \$ - BALANCE 237500 0.0573 \$ 13,608.75	CHARGE \$ 267.20		CHARGE \$ 267.20	
	TOTAL \$ 17,060.52	TOTAL \$ 13,714.11	\$ (3,346.41) -19.6%	TOTAL \$ 13,714.11	\$ (3,346.41) -19.6%
MONTHLY CONSUMPTION 1000KW,100000KWH	CURRENT BILL	UNBUNDLED BILL		UNBUNDLED BILL	
MONTHLY CONSUMPTION 1000KW, 100000KWH	KW RATE CHARGE \$KW \$	RATE CHARGE \$/KW \$	IMPACT IMPACT DOLLARS	RATE CHARGE	MPACT IMPACT
	SERVICE CHARGE \$ 30.29				
	1ST BLOCK 50 KW 50 0.0000 \$ - 2ND BLOCK 0.0000 \$ -	COST OF POWER KW 1000 3.7886 \$ 3,788.59 DISTRIBUTION KW 1000 1.0868 \$ 1,086.80		COST OF POWER KW 1000 3.7886 \$ 3,788.59 DISTRIBUTION KW 1000 1.0868 \$ 1,086.80	
	BALANCE 950 5.4500 \$ 5,177.50 \$/KWH	\$/KWH		\$/KWH	
	1ST BLOCK 250 KWH 250 0.0000 \$ -	COST OF POWER KWH 100000 0.0440 \$ 4,403.69		COST OF POWER KWH 100000 0.0440 \$ 4,403.69	
	NEXT BLOCK 12250 12250 0.0791 \$ 968.98	MONTHLY		MONTHLY	
	NEXT BLOCK 0.0000 \$ -	DISTRIBUTION CHARGE \$ 267.20		DISTRIBUTION CHARGE \$ 267.20	
	BALANCE 87500 0.0573 \$ 5,013.75				
	TOTAL \$ 11,190.52	TOTAL \$ 9,546.28	\$ (1,644.24) -14.7%	TOTAL \$ 9,546.28	\$ (1,644.24) -14.7%
MONTHLY CONSUMPTION 1000KW,300000KWH	CURRENT BILL KW RATE CHARGE	UNBUNDLED BILL RATE CHARGE	IMPACT IMPACT	UNBUNDLED BILL RATE CHARGE	MPACT IMPACT
	\$/KW \$ SERVICE	\$/KW \$	DOLLARS	\$/KW \$	DOLLARS
	CHARGE \$ 30.29 1ST BLOCK 50 KW 50 0.0000 \$ -	COST OF POWER KW 1000 3.7886 \$ 3,788.59		COST OF POWER KW 1000 3.7886 \$ 3,788.59	
	2ND BLOCK 0.0000 \$ - BALANCE 950 5.4500 \$ 5,177.50	DISTRIBUTION KW 1000 1.0868 \$ 1,086.80		DISTRIBUTION KW 1000 1.0868 \$ 1,086.80	
	\$/KWH 1ST BLOCK 250	\$/KWH COST OF POWER		\$/KWH COST OF POWER	
	KWH 250 0.0000 \$ - NEXT BLOCK 12250 12250 0.0791 \$ 968.98	KWH 300000 0.0440 \$ 13,211.06		KWH 300000 0.0440 \$ 13,211.06	
		MONTHLY DISTRIBUTION		MONTHLY DISTRIBUTION	
	NEXT BLOCK 0.0000 \$ - BALANCE 287500 0.0573 \$ 16,473.75	CHARGE \$ 267.20		CHARGE \$ 267.20	
	TOTAL \$ 22,650.52	TOTAL \$ 18,353.65	\$ (4,296.87) -19.0%	TOTAL \$ 18,353.65	(4,296.87) -19.0%
MONTHLY CONSUMPTION 1000KW,500000KWH	CURRENT BILL	UNBUNDLED BILL		UNBUNDLED BILL	
	KW RATE CHARGE \$/KW \$	RATE CHARGE \$/KW \$	IMPACT IMPACT DOLLARS	RATE CHARGE \$/KW \$	MPACT IMPACT DOLLARS
	SERVICE CHARGE \$ 30.29 1ST BLOCK 50	COST OF POWER		COST OF POWER	
	KW 50 0.0000 \$ - 2ND BLOCK 0.0000 \$ -	KW 1000 3.7886 \$ 3,788.59 DISTRIBUTION KW 1000 1.0868 \$ 1,086.80		KW 1000 3.7886 \$ 3,788.59 DISTRIBUTION KW 1000 1.0868 \$ 1,086.80	
	BALANCE 950 5.4500 \$ 5,177.50 \$/KWH	\$/KWH		\$/KWH	
	1ST BLOCK 250 KWH 250 0.0000 \$ - NEXT BLOCK	COST OF POWER KWH 500000 0.0440 \$ 22,018.44		COST OF POWER KWH 500000 0.0440 \$ 22,018.44	
	12250 12250 0.0791 \$ 968.98	MONTHLY		MONTHLY	
	NEXT BLOCK 0.0000 \$ - BALANCE 487500 0.0573 \$ 27,933.75	DISTRIBUTION CHARGE \$ 267.20		DISTRIBUTION CHARGE \$ 267.20	
	TOTAL \$ 34,110.52	TOTAL \$ 27,161.02	\$ (6,949.49) -20.4%	TOTAL \$ 27,161.02	(6,949.49) -20.4%
CENEDAL DEDUKAT, FA 1911 THE T			•		
GENERAL SERVICE >50 KW TIME OF USE	CURRENT BILL	UNBUNDLED BILL		Harmonized	
ENTER DESIRED CONSUMPTION LEVELS	SERVICE CHARGE 0.0000	ONDONOLES SILE		- Marinor Nado	
	KW RATE CHARGE S/KW S	RATE CHARGE S/KW S	IMPACT IMPACT DOLLARS		MPACT IMPACT
	WINTER FIRST 50 KW 0.0000 \$ -	COST OF POWER	DOLLARS	COST OF POWER	DOLLARS
	WINTER SECOND BLOCK 0.0000 \$ -	WINTER PEAK 11.8210 \$ -		WINTER PEAK 11.8210 \$ -	
	WINTER BALANCE BLOCK 5.6000 \$ - \$/KWH	\$/KWH WINTER PEAK 0.0630 \$ -		\$/KWH WINTER PEAK 0.0630 \$ -	
		WINTER OFF PEAK 0.045 \$ -		WINTER PEAK 0.0630 \$ - WINTER OFF PEAK 0.0345 \$ -	
	WINTER PEAK FIRST BLOCK 0.1290 \$ -	DISTRIBUTION KW 0.9520 \$ -		DISTRIBUTION KW 0.9520 \$ -	
	WINTER PEAK NEXT BLOCK 0.0000 \$ - WINTER PEAK	MONTHLY SERVICE CHARGE 3064.9486		MONTHLY SERVICE CHARGE 3064.9486	
	NEXT BLOCK 0.0000 \$ - WINTER				
	BALANCE BLOCK 0.0880 \$ -				
	WINTER OFF				
	WINTER OFF PEAK ALL 0.0345 \$ - TOTAL \$ -	TOTAL \$ 3.064.95	\$ 3,064.95 #DIV/0!	TOTAL \$ 3,064.95	3,064.95 #DIV/0!
	WINTER OFF PEAK ALL 0.0345 \$ -	TOTAL \$ 3,064.95 UNBUNDLED BILL	\$ 3,064.95 #DIV/0!	TOTAL \$ 3,064.95	\$ 3,064.95 #DIV/0!
	WINTER OFF PEAK ALL 0.0345 \$ - TOTAL \$ -		\$ 3,064.95 #DIV/0!		\$ 3,064.95 #DIV/0!
	WINTER OFF PEAK ALL 0.0345 \$ - PEAK ALL \$ - CURRENT BILL SERVICE CHARGE 0.0000 KW RATE CHARGE SKW S SKW S		\$ 3.064.95 #DIVIO! IMPACT IMPACT DOLLARS	UNBUNDLED BILL RATE CHARGE	\$ 3,064.95 #DIV/0! MPACT IMPACT DOLLARS
	WINTER OFF FEAT ALL 0.0045 \$ - FEAT ALL CURRENT BILL SERVICE CHARGE 0.0000 \$ - \$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	UNBUNDLED BILL RATE CHARGE	IMPACT IMPACT	UNBUNDLED BILL RATE CHARGE	MPACT IMPACT
	WINTER OFF PEAK ALL TOTAL SERVICE CHARGE WW RATE CHARGE SWW \$ SWW \$ SUMMER FIRST D NW 0.0000 \$ SUMMER \$ SUM	UNBUNDLED BILL RATE CHARGE SKW S	IMPACT IMPACT	UNBUNDLED BILL RATE CHARGE S/KW \$	MPACT IMPACT
	WINTER OFF FEAR ALL TOTAL CURRENT BILL SERVICE CHARGE KW RATE SKW S SUMMER FIRST 50 KW SUMMER	UNBUNDLED BILL RATE CHARGE \$KW \$ COST OF POWER SUMMER PEAK 8.9388 \$ - \$KWH	IMPACT IMPACT	UNBUNDLED BILL RATE	MPACT IMPACT
	WINTER OFF PEAK ALL TOTAL CURRENT BILL SERVICE CHARGE KW RATE SHARGE SUMMER FIRST SUMMER SECOND BLOCK SUMMER BALANCE BLOCK 46000 \$ - SUMMER SUMMER PEAK SKWH SKWH SKWH SKWH SKWH	UNBUNDLED BILL RATE CHARGE \$KW \$ COST OF POWER SUMMER PEAK 8.9988 \$ - SUMMER PEAK 0.0516 \$ - SUMMER OFF 0.0516 \$ -	IMPACT IMPACT	RATE	MPACT IMPACT
	WINTER OFF PEAR ALL CURRENT BILL SERVICE CHARGE KW RATE SAW S SUMMER FIRST 0.0000 \$ - 0.0000 SUMMER DLOCK 0.0000 \$ - 0.0000 SUMMER SHOCK 4.6000 \$ - 0.0000 SUMMER SHOCK 4.6000 \$ - 0.0000 SWHMER PEAR FIRST BLOCK 0.0000 SWWH SW	UNBUNDLED BILL RATE CHARGE \$KW \$ COST OF POWER SUMMER PEAK 8.9988 \$ - SWWH SUMMER PEAK 0.0516 \$ -	IMPACT IMPACT	UNBUNDLED BILL RATE CHARGE SNW S	MPACT IMPACT
	WINTER OFF PEAK ALL TOTAL CURRENT BILL SERVICE CHARGE NW RATE SKW S SUMMER FIRST SO NW S SUMMER FOR SUMMER SUCCE SUMMER SUCCE SUMMER SUCCE SUMMER SUCCE SUMMER SUCCE SUMMER PEAK FIRST BLOCK SWH SWH SUMMER PEAK SIMMER PEAK SUMMER PEAK SUMER PEAK SUMER PEAK SUMMER PEAK SUMMER PEAK SUMMER PEAK SUMMER PEAK SUMMER PEAK S	UNBUNDLED BILL RATE CHARGE SKW 5 COST OF POWER SUMMER PEAK 8.9388 \$ - SUMMER PEAK 0.0516 \$ - SUMMER OFF 0.0225 \$ - DISTRIBUTION KW 0.9520 \$ -	IMPACT IMPACT	UNBUNDLED BILL PATE	MPACT IMPACT
	WINTER OFF PEAK ALL TOTAL SERVICE CHARGE KW RATE SKW S SUMMER FIRST SO KWER SECOND BLOCK SUMMER BALANCE BLOCK SUMMER PEAK NEXT BLOCK SUMMER PEAK SUMMER PEAK NEXT BLOCK SUMMER PEAK S	UNBUNDLED BILL RATE CHARGE \$KW \$ COST OF POWER SUMMER PEAK 8.9388 \$ - SIMMER PEAK 0.0516 \$ - SUMMER OFF PEAK 0.0235 \$ -	IMPACT IMPACT	UNBUNDLED BILL RATE CHARGE SKW CHARGE SIMMER PEAK 8,9389 \$ - SUMMER PEAK SKWH SUMMER PEAK 0,0516 \$ - SUMMER OFF PEAK 0,0225 \$ -	MPACT IMPACT
	WINTER OFF PEAK ALL CURRENT BILL SERVICE CHARGE KW RATE CHARGE SIMMER FIRST SOKW 0,0000 \$ SUMMER BLOCK 0,0000 \$ SECOND BLOCK 4,0000 \$ SAWH SUMMER PEAK SIMMER PEAK SIMMER PEAK SIMMER PEAK SIMMER PEAK SUMMER PEAK SUMER PEAK SUMMER PEAK	UNBUNDLED BILL RATE CHARGE \$6W \$ COST OF POWER SUMMER PEAK 8,9388 \$ - SUMMER PEAK 0,0516 \$ - SUMMER OFF PEAK 0,0235 \$ - DISTRIBUTION KW 0,9520 \$ -	IMPACT IMPACT	UNBUNDLED BILL RATE CHARGE SNW S COST OF POWER SUMMER PEAK 8.9388 S SUMMER PEAK 0.0516 S SUMMER OFF 0.0235 S DISTRIBUTION KW 0.9520 S	MPACT IMPACT

	TOTAL	\$ -	TOTAL	\$ 3,064.95	\$ 3,064.95 #DIV/0!	TOTAL	\$ 3,064.95	\$ 3,064.95 #DIV/0!
GENERAL SERVICE - INTERMEDIATE USE								
ENTER DESIRED CONSUMPTION LEVEL	CURRENT BILL	KW RATE CHARGE	UNBUNDLED BILL	RATE CHARGE	IMPACT IMPACT	UNBUNDLED BILL	RATE CHARGE	IMPACT IMPACT
	WINTER PEAK	\$/KW \$ 0.0000 \$ -		\$/KW \$	DOLLARS		\$/KW \$	DOLLARS
	WINTER PEAK	\$/KWH 0.0000 \$ -	COST OF POWER KW: WINTER PEAK	11.8211 \$ -		COST OF POWER KW: WINTER PEAK	#DIV/0! #DIV/0!	
	WINTER OFF PEAK	0.0000 \$ -						
			DISTRIBUTION KW	0.1113 \$ -		DISTRIBUTION KW	#DIV/0! #DIV/0!	
			COST OF POWER KWH: WINTER PEAK	0.0643 \$ -		COST OF POWER KWH: WINTER PEAK	#DIV/0! #DIV/0!	
			WINTER OFF PEAK	0.0843 \$ -		WINTER OFF PEAK	#DIV/0! #DIV/0!	
			MONTHLY DISTRIBUTION CHARGE			MONTHLY DISTRIBUTION CHARGE	#51VIO.	
	TOTAL	s -	CHARGE TOTAL	\$ 477.17 \$ 477.17	\$ 477.17 #DIV/0!	CHARGE TOTAL	#DIV/0! #DIV/0!	#DIV/0! #DIV/0!
	CURRENT BILL SUMMER PEAK	0.0000 \$ -	UNBUNDLED BILL	RATE CHARGE	IMPACT IMPACT	UNBUNDLED BILL	RATE CHARGE	IMPACT IMPACT
	SUMMER PEAK	\$/KWH 0.0000 \$ -	COST OF POWER KW:	\$/KW \$	DOLLARS	COST OF POWER KW:	\$/KW \$	DOLLARS
	SUMMER OFF PEAK	0.0000 \$ -	SUMMER PEAK	8.9388 \$ -		SUMMER PEAK	#DIV/0! #DIV/0!	
			DISTRIBUTION KW	0.1113 \$ - \$/KWH		DISTRIBUTION KW	#DIV/0! #DIV/0! \$/KWH	
			COST OF POWER KWH: SUMMER PEAK	0.0531 \$ -		COST OF POWER KWH: SUMMER PEAK	#DIV/0! #DIV/0!	
			SUMMER OFF PEAK	0.0243 \$ -		SUMMER OFF PEAK	0.0000 \$ -	
			MONTHLY			MONTHLY DISTRIBUTION		
	TOTAL	s -	DISTRIBUTION CHARGE TOTAL	\$ 477.17 \$ 477.17	\$ 477.17 #DIV/0!	CHARGE TOTAL	#DIV/0! #DIV/0!	#DIV/0! #DIV/0!
		•		41	477.17 #51770.		#51110.	#517/G. #517/G.
MONTHLY CONSUMPTION 3000 KW, 500,000 KWH	CURRENT BILL	KW RATE CHARGE	UNBUNDLED BILL	RATE CHARGE	IMPACT IMPACT	UNBUNDLED BILL	RATE CHARGE	IMPACT IMPACT
	WINTER PEAK	\$/KW \$ 3000 0.0000 \$ -	COST OF POWER	\$/KW \$	DOLLARS	COST OF POWER	\$/KW \$	DOLLARS
	WINTER PEAK	\$/KWH 250,000 0.0000 \$ -	KW: WINTER PEAK	3000 11.8211 \$ 35,463.22		KW: WINTER PEAK	3000 #DIV/0! #DIV/0!	
	WINTER OFF PEAK	250,000 0.0000 \$ -						
			DISTRIBUTION KW COST OF POWER	3000 0.1113 \$ 333.89		DISTRIBUTION KW COST OF POWER	3000 #DIV/0! #DIV/0!	
			KWH: WINTER PEAK	250000 0.0643 \$ 16,064.71		KWH: WINTER PEAK	250000 #DIV/0! #DIV/0!	
			WINTER OFF PEAK	250000 0.0353 \$ 8,836.91		WINTER OFF PEAK	250000 #DIV/0! #DIV/0!	
			MONTHLY DISTRIBUTION CHARGE	\$ 477.17		MONTHLY DISTRIBUTION CHARGE	#DIV/0!	
	TOTAL	\$ -	TOTAL	\$ 61,175.90	\$ 61,175.90 #DIV/0!	TOTAL	#DIV/0!	#DIV/0! #DIV/0!
	CURRENT BILL		UNBUNDLED BILL			UNBUNDLED BILL		
		KW RATE CHARGE \$/KW \$		RATE CHARGE \$/KW \$	IMPACT IMPACT DOLLARS		RATE CHARGE \$/KW \$	IMPACT IMPACT DOLLARS
	SUMMER PEAK	3000 0.0000 \$ - \$/KWH	COST OF POWER KW: SUMMER PEAK	3000 8.9388 \$ 26,816.48		COST OF POWER KW: SUMMER PEAK	3000 #DIV/0! #DIV/0!	
	SUMMER PEAK SUMMER OFF	250,000 0.0000 \$ -	DISTRIBUTION KW	3000 0.1113 \$ 333.89		DISTRIBUTION KW	3000 #DIV/0! #DIV/0!	
	PEAK	250,000 0.0000 \$ -	COST OF POWER	\$/KWH		COST OF POWER	\$/KWH	
			KWH: SUMMER PEAK SUMMER OFF	250000 0.0531 \$ 13,268.55		KWH: SUMMER PEAK SUMMER OFF	250000 #DIV/0! #DIV/0!	
			PEAK	250000 0.0243 \$ 6,067.11		PEAK	250000 0.0000 \$ -	
			MONTHLY DISTRIBUTION			MONTHLY DISTRIBUTION		
	TOTAL	s -	CHARGE TOTAL	\$ 477.17 \$ 46,963.20	\$ 46,963.20 #DIV/0!	CHARGE TOTAL	#DIV/0!	#DIV/0! #DIV/0!
MONTHLY CONSUMPTION 3000 KW,1MILL KWH	CURRENT BILL	KW RATE CHARGE	UNBUNDLED BILL	RATE CHARGE	IMPACT IMPACT	UNBUNDLED BILL	RATE CHARGE	IMPACT IMPACT
	WINTER PEAK	\$/KW \$ 3000 0.0000 \$ -	COOT OF POWER	\$/KW \$	DOLLARS	COST OF POWER	\$/KW \$	DOLLARS
	WINTER PEAK	\$/KWH 500.000 0.0000 \$ -	COST OF POWER KW: WINTER PEAK	3000 11.8211 \$ 35.463.22		COST OF POWER KW: WINTER PEAK	3000 #DIV/0! #DIV/0!	
	WINTER OFF PEAK	500,000 0.0000 \$ -						
			COST OF POWER	3000 0.1113 \$ 333.89		COST OF POWER	3000 #DIV/0! #DIV/0!	
			KWH: WINTER PEAK	500000 0.0643 \$ 32,129.42		KWH: WINTER PEAK	500000 #DIV/0! #DIV/0!	
			WINTER OFF PEAK MONTHLY	500000 0.0353 \$ 17,673.82		WINTER OFF PEAK MONTHLY	500000 #DIV/0! #DIV/0!	
			DISTRIBUTION CHARGE	\$ 477.17		DISTRIBUTION CHARGE	#DIV/0!	
	TOTAL	\$ -	TOTAL	\$ 86,077.52	\$ 86,077.52 #DIV/0!	TOTAL	#DIV/0!	#DIV/0! #DIV/0!
	CURRENT BILL		UNBUNDLED BILL			UNBUNDLED BILL		
		KW RATE CHARGE \$/KW \$		RATE CHARGE \$/KW \$	IMPACT IMPACT DOLLARS		RATE CHARGE \$/KW \$	IMPACT IMPACT DOLLARS
	SUMMER PEAK	3000 0.0000 \$ - \$/KWH	COST OF POWER KW: SUMMER PEAK	3000 8.9388 \$ 26,816.48		COST OF POWER KW: SUMMER PEAK	3000 #DIV/0! #DIV/0!	
	SUMMER PEAK SUMMER OFF	500,000 0.0000 \$ -	DISTRIBUTION KW	3000 0.1113 \$ 333.89		DISTRIBUTION KW	3000 #DIV/0! #DIV/0!	
	PEAK	500,000 0.0000 \$ -	COST OF POWER	\$/KWH		COST OF POWER	\$/KWH	
			KWH: SUMMER PEAK SUMMER OFF	500000 0.0531 \$ 26,537.10		KWH: SUMMER PEAK SUMMER OFF	500000 #DIV/0! #DIV/0!	
			PEAK	500000 0.0243 \$ 12,134.21		PEAK	500000 0.0000 \$ -	
			MONTHLY DISTRIBUTION CHARGE	\$ 477.17		MONTHLY DISTRIBUTION CHARGE	#DIV/0!	
	TOTAL	\$ -	TOTAL	\$ 66,298.86	\$ 66,298.86 #DIV/0!	TOTAL	#DIV/0!	#DIV/0! #DIV/0!
MONTHLY CONSUMPTION 3000 KW, 1.5 MILL KWH	CURRENT BILL	KW RATE CHARGE	UNBUNDLED BILL	RATE CHARGE	IMPACT IMPACT	UNBUNDLED BILL	RATE CHARGE	IMPACT IMPACT
	WINTER PEAK	\$/KW \$ 3000 0.0000 \$ -	COST OF POWER	\$/KW \$	DOLLARS	COST OF POWER	\$/KW \$	DOLLARS
	WINTER PEAK	\$/KWH 750,000 0.0000 \$ -	KW: WINTER PEAK	3000 11.8211 \$ 35,463.22		KW: WINTER PEAK	3000 #DIV/0! #DIV/0!	
	WINTER OFF PEAK	750,000 0.0000 \$ -	DISTRIBUTION KW	3000 0.1113 \$ 333.89		DISTRIBUTION KW	3000 #DIV/0! #DIV/0!	
			COST OF POWER	July 9 333.09		COST OF POWER	SOOS =SIV/U: #EIV/U!	
			KWH: WINTER PEAK	750000 0.0643 \$ 48,194.13		KWH: WINTER PEAK	750000 #DIV/0! #DIV/0!	
			WINTER OFF PEAK MONTHLY	750000 0.0353 \$ 26,510.72		WINTER OFF PEAK MONTHLY	750000 #DIV/0! #DIV/0!	
			DISTRIBUTION CHARGE	\$ 477.17		DISTRIBUTION CHARGE	#DIV/0!	
	TOTAL	s -	TOTAL	\$ 110,979.14	\$ 110,979.14 #DIV/0!	TOTAL	#DIV/0!	#DIV/0! #DIV/0!
	CURRENT BILL		UNBUNDLED BILL			UNBUNDLED BILL		

		KW RATE	CHARGE		RA	TE	CHARGE		IMPACT		RATE	CHARGE	IMPACT	IMPACT
	OURMED DEAK	\$/KW	S	COST OF POWER KW:	\$/k	W	\$	DOLLARS		COST OF POWER KW:	\$/KW	\$	DOLLARS	
	SUMMER PEAK SUMMER PEAK	3000 0.0000 \$/KWH 750.000 0.0000		SUMMER PEAK DISTRIBUTION KW	3000 3000	8.9388 0.1113	\$ 26,816.48 \$ 333.89			SUMMER PEAK DISTRIBUTION KW	3000 #DIV/ 3000 #DIV/			
	SUMMER OFF PEAK	750,000 0.0000			\$/k						\$/KWH			
				COST OF POWER KWH: SUMMER PEAK	750000	0.0504	\$ 39,805.66			COST OF POWER KWH: SUMMER PEAK	750000 #DIV/	0! #DIV/0!		
				SUMMER OFF PEAK	750000		\$ 39,805.66			SUMMER OFF PEAK		00 \$ -		
				MONTHLY						MONTHLY				
	TOTAL			DISTRIBUTION CHARGE			\$ 477.17	\$ 85.634.51	#Pin rios	DISTRIBUTION CHARGE		#DIV/0!	#DIV/0!	#DIV/0!
	TOTAL	;	s -	TOTAL			\$ 85,634.51	\$ 85,634.51	#DIV/O!	TOTAL		#DIV/0!	#DIV/0!	#DIV/0!
LARGE USE														
MONTHLY CONSUMPTION 5000 KW, 0.5 MILL KWH	CURRENT BILL	KW RATE S/KW	CHARGE	UNBUNDLED BILL	RA S/k		CHARGE \$	IMPACT DOLLARS	IMPACT	UNBUNDLED BILL	RATE \$/KW	CHARGE \$	IMPACT DOLLARS	IMPACT
	WINTER PEAK	5000 2.2900	\$ 11,450.00	COST OF POWER	ψ		•	DOLDWO		COST OF POWER	ψ	•	BOLDINO	
	WINTER PEAK WINTER OFF	\$/KWH 250,000 0.0000	s -	KW: WINTER PEAK	5000	12.4851	\$ 62,425.65			KW: WINTER PEAK	5000 #DIV/	0! #DIV/0!		
	PEAK	250,000 0.0000	s -	DISTRIBUTION KW	5000	0.2818	\$ 1,409.09			DISTRIBUTION KW	5000 #DIV/	0! #DIV/0!		
				COST OF POWER						COST OF POWER				
				KWH: WINTER PEAK WINTER OFF	250,000	0.0615	\$ 15,377.25			KWH: WINTER PEAK WINTER OFF	250,000 #DIV/	0! #DIV/0!		
				PEAK MONTHLY	250,000	0.0338	\$ 8,458.75			PEAK MONTHLY	250,000 #DIV/	0! #DIV/0!		
	TOTAL		\$ 11,450.00	DISTRIBUTION CHARGE TOTAL			\$ 10,440.40 \$ 98,111.13	\$ 86,661.13	750 00/	DISTRIBUTION CHARGE TOTAL		#DIV/0! #DIV/0!	#DIV/0!	#DIV/0!
	TOTAL		3 11,430.00	TOTAL			3 50,111.13	\$ 60,001.13	750.5%	TOTAL		abivio:	#DIVIO:	#D14/0:
	CURRENT BILL	KW 2/	CHARCE	UNBUNDLED BILL		TE	CHARCE	IMPACT	MADACT	UNBUNDLED BILL		0.140	11404-0-	IMPAGE
		\$/KW	CHARGE \$	COST OF POWER	RA \$/k		CHARGE \$	IMPACT DOLLARS	IMPACT	COST OF POWER	RATE \$/KW	CHARGE \$	IMPACT DOLLARS	IMPACT
	SUMMER PEAK	5000 1.6800 \$/KWH		KW: SUMMER PEAK	5000	8.4634	\$ 42,316.81			KW: SUMMER PEAK	5000 #DIV/	0! #DIV/0!		
	SUMMER PEAK SUMMER OFF PEAK	250,000 0.0000 250,000 0.0000		DISTRIBUTION KW	5000 \$/k		\$ 1,409.09			DISTRIBUTION KW	5000 #DIV/ \$/KWH	0! #DIV/0!		
		250,000 0.0000		COST OF POWER KWH:						COST OF POWER KWH:				
				SUMMER PEAK SUMMER OFF PEAK	250,000 250,000		\$ 12,700.75 \$ 5.807.51			SUMMER PEAK SUMMER OFF PEAK	250,000 #DIV/ 250,000 0.0	0! #DIV/0! 000 \$ -		
				MONTHLY	230,000	0.0202	0,007.01			MONTHLY	250,000 0.00	300 3		
	TOTAL			DISTRIBUTION CHARGE			\$ 10,440.40	\$ 64.274.55	705.00	DISTRIBUTION CHARGE		#DIV/0!	#Pn/in	#Dit (10)
MONTHLY CONSUMPTION 5000 KW, 1 MILL KWH	TOTAL CURRENT BILL	;	\$ 8,400.00	TOTAL UNBUNDLED BILL			\$ 72,674.55	\$ 64,274.55	765.2%	TOTAL UNBUNDLED BILL		#DIV/0!	#DIV/0!	#DIV/0!
	WINTER PEAK	KW RATE \$/KW 5000 2.2900	CHARGE \$ \$ 11,450.00		RA \$/k	TE W	CHARGE \$	IMPACT DOLLARS	IMPACT		RATE \$/KW	CHARGE \$	IMPACT DOLLARS	IMPACT
		\$/KWH	\$ 11,450.00	COST OF POWER KW:						COST OF POWER KW:				
	WINTER PEAK WINTER OFF	500,000 0.0000		WINTER PEAK	5000	12.4851	\$ 62,425.65			WINTER PEAK	5000 #DIV/	0! #DIV/0!		
	PEAK	500,000 0.0000		DISTRIBUTION KW	5000	0.2818	\$ 1,409.09			DISTRIBUTION KW	5000 #DIV/	0! #DIV/0!		
				COST OF POWER KWH:						COST OF POWER KWH:				
				WINTER PEAK WINTER OFF PEAK	500,000		\$ 30,754.50 \$ 16.917.49			WINTER PEAK WINTER OFF PEAK	500,000 #DIV/			
				MONTHLY DISTRIBUTION						MONTHLY DISTRIBUTION				
	TOTAL		\$ 11,450.00	CHARGE TOTAL			\$ 10,440.40 \$121,947.13	\$ 110,497.13	965.0%	CHARGE TOTAL		#DIV/0! #DIV/0!	#DIV/0!	#DIV/0!
	CURRENT BILL	KW RATE \$/KW	CHARGE \$	UNBUNDLED BILL	RA \$/k		CHARGE \$	IMPACT DOLLARS	IMPACT	UNBUNDLED BILL	RATE \$/KW	CHARGE \$	IMPACT DOLLARS	IMPACT
	SUMMER PEAK	5000 1.6800 : \$/KWH	\$ 8,400.00	COST OF POWER KW: SUMMER PEAK	5000		\$ 42,316.81			COST OF POWER KW: SUMMER PEAK	5000 #DIV/	0! #DIV/0!		
	SUMMER PEAK SUMMER OFF	500,000 0.0000	s -	DISTRIBUTION KW	5000	0.2818	\$ 1,409.09			DISTRIBUTION KW	5000 #DIV/	0! #DIV/0!		
	PEAK	500,000 0.0000	s -	COST OF POWER	\$/k	WH				COST OF POWER KWH:	\$/KWH			
				SUMMER PEAK SUMMER OFF	500,000	0.0508	\$ 25,401.50			SUMMER PEAK SUMMER OFF	500,000 #DIV/	0! #DIV/0!		
				PEAK	500,000	0.0232	\$ 11,615.01			PEAK	500,000 0.0	000 \$ -		
				MONTHLY DISTRIBUTION CHARGE			\$ 10.440.40			MONTHLY DISTRIBUTION CHARGE		#DIV/0!		
	TOTAL		\$ 8,400.00	TOTAL			\$ 91,182.80	\$ 82,782.80	985.5%	TOTAL		#DIV/0!	#DIV/0!	#DIV/0!
MONTHLY CONSUMPTION 5000 KW, 1.5 MILL KWH	CURRENT BILL	KW RATE	CHARGE	UNBUNDLED BILL	RA	TE	CHARGE	IMPACT	IMPACT	UNBUNDLED BILL	RATE	CHARGE	IMPACT	IMPACT
	WINTER PEAK		\$		\$/k		\$	DOLLARS			\$/KW	\$	DOLLARS	
	WINTER PEAK	\$/KWH 750,000 0.0000	s -	COST OF POWER KW: WINTER PEAK	5000	12.4851	\$ 62,425.65			COST OF POWER KW: WINTER PEAK	5000 #DIV/	0! #DIV/0!		
	WINTER OFF PEAK	750,000 0.0000												
				DISTRIBUTION KW COST OF POWER	5000	0.2818	\$ 1,409.09			DISTRIBUTION KW COST OF POWER	5000 #DIV/	0! #DIV/0!		
				KWH: WINTER PEAK	750,000	0.0615	\$ 46,131.75			KWH: WINTER PEAK	750,000 #DIV/	0! #DIV/0!		
				WINTER OFF PEAK MONTHLY	750,000	0.0338	\$ 25,376.24			WINTER OFF PEAK MONTHLY	750,000 #DIV/	0! #DIV/0!		
				DISTRIBUTION CHARGE			\$ 10,440.40			DISTRIBUTION CHARGE		#DIV/0!		
	TOTAL	:	\$ 11,450.00	TOTAL			\$145,783.12	\$ 134,333.12	1173.2%	TOTAL		#DIV/0!	#DIV/0!	#DIV/0!
	CURRENT BILL		OLUBOF.	UNBUNDLED BILL			CHARGE	140407	MADAGE	UNBUNDLED BILL		011/		Many
			CHARGE \$	COST OF POWER	RA \$/k		CHARGE \$	IMPACT DOLLARS	IMPACT	COST OF POWER	RATE \$/KW	CHARGE \$	IMPACT DOLLARS	IMPACT
	SUMMER PEAK	5000 1.6800 \$/KWH		KW: SUMMER PEAK	5000	8.4634	\$ 42,316.81			KW: SUMMER PEAK	5000 #DIV/	0! #DIV/0!		
	SUMMER PEAK SUMMER OFF PEAK	750,000 0.0000 750,000 0.0000		DISTRIBUTION KW	5000 \$/k	0.2818 WH	\$ 1,409.09			DISTRIBUTION KW	5000 #DIV/ \$/KWH	0! #DIV/0!		
				COST OF POWER KWH:						COST OF POWER KWH:				
				SUMMER PEAK SUMMER OFF PEAK	750,000 750,000		\$ 38,102.24 \$ 17,422.52			SUMMER PEAK SUMMER OFF PEAK	750,000 #DIV/ 750,000 0.0	0! #DIV/0! 000 \$ -		
				MONTHLY			,			MONTHLY	,			
	TOTAL		\$ 8,400.00	DISTRIBUTION CHARGE TOTAL			\$ 10,440.40 \$109,691.06	\$ 101,291.06	1205.8%	DISTRIBUTION CHARGE TOTAL		#DIV/0! #DIV/0!	#DIV/0!	#DIV/0!

SHEET 7 - MARR (NO TAX) CALCULATIONS

GENERAL SERVICE NON TIME OF USE >50 KW

GENERAL SERVICE TIME OF USE >50 KW

NAME OF UTILITY Harmonization RUD Model LICENCE NUMBER 0 DATE Oct 30/2000 **VERSION NUMBER** 0 NAME OF CONTACT 0 PHONE NUMBER 0

TARGET RATE OF RETURN CALCULATIONS AND ADJUSTED RATE CLASS SERVICE CHARGES NOTE: ANY RATE OF RETURN UP TO 9.88% MAY BE CHOSEN.

THE EXAMPLE SHOWS A TARGET ROE OF 4.0% FOR ILLUSTRATIVE PURPOSES ONLY. YOU CAN REPEAT THIS ANALYSIS AS MANY TIMES AS YOU WISH BY ENTERING A DIFFERENT TARGET ROE AND NOTING THE RESULTS BEFORE EACH ITERATION. YOU CAN THEN CHOOSE THE LEVEL YOU WISH TO USE. ONLY YOUR FINAL CHOICE NEEDS TO BE FILED.

NOTE:

ON THIS SHEET, TARGET RATE OF RETURN IS CALCULATED WITHOUT TAXES. THIS VALUE WILL BE APPLIED TO RATES UNTIL MARKET OPENS. A TARGET RATE OF RETURN ADJUSTED FOR TAXES IS CALCULATED FOR THE PERIOD AFTER MARKET OPENING ON THE NEXT SHEET. THE DIFFERENCE BETWEEN THE VALUES ON THE TWO SHEETS IS THE AMOUNT RATES WILL HAVE TO INCREASE TO ALLOW FOR TAXES. THIS AMOUNT WILL BE ALLOCATED TO THE CLASSES IN THE SAME MANNER AS THE CHANGE IN REVENUE REQUIRED WITHOUT TAXES.

SOURCE: SEE APPENDIX D OF RATE HANDBOOK FOR RATE BASE CALCULATIONS. SEE CHAPTER 3 FOR DEBT RATE AND CER. USE 1999 YEAR END FINANCIAL STATEMENTS FOR 1999 RETURN \$.

830,930.70

134,243.18

61,935.70 \$

10,006.18 \$

2000 Rate Base (ie. 1999 rate base "wires only")	\$ 15,992,893.00		MARI	R	\$	1,369,791.29	
CER Target ROE Effective Tax Rate (this is the rate deemed to be in effect by the OEB) 1-CER Debt Rate	0.5000 0.0988 0.435 0.5000 0.0725	3 5 (ta:	x comes into effect o	only when ma	rke	t opens)	
Change in Revenue Required	MARR - (1999 RE	ETU	RN \$)				
MARR	\$ 1,369,791.29						
1999 return \$	\$ 578,360.00						
Change in Revenue Required	=	\$	791,431.29				
Deferred Amount (if any)		\$	527,620.86				
Change in Revenue to Be Allocated		\$	263,810.43				
	DISTRIBUTION REVENUE		TOTAL REVE		RE	CREMENTAL TURN (\$) A*B	-
RESIDENTIAL CLASS REVENUE SENTINEL LIGHTS REVENUE <50 KW CLASS	\$ 1,776,173.00 \$ 65.00 \$ 427,525.00		0.542 0.000 0.131	-	\$ \$ \$	143,054.92 5.24 34,433.33	\$ 1,919,227.92 70.24 461,958.33

768,995.00

124,237.00

0.235

0.038

INTERMEDIATE USE	\$ 9,671.00	0.003	\$	778.91	\$ 10,449.91
STREET LIGHTING CLASS REVENUE	\$ 17.00	0.000	\$	1.37	\$ 18.37
LARGE USER CLASS REVENUE	\$ 168,793.00	0.052	\$	13,594.77	\$ 182,387.77
TOTAL REVENUE	\$ 3,275,476.00	\$	263,810.43	263,810.43	\$ 3,539,286.43

NOTE: THE ALLOCATED CHANGE IN REVENUE IS SPLIT BETWEEN VARIABLE REVENUE AND SERVICE CHARGE REVENUE
BASED ON THE RELATIVE SHARES OF THE PRE-RATE OF RETURN ADJUSTMENT.

BASED ON THE RELATIVE SHARES OF TH			
RESIDENTIAL			TOTAL
(A) CURRENT REVENUE REQUIREMENTS	\$ VARIABLE REVENUE 724,529.00 0.408	SERVICE CHARGE 1,051,644.00 0.592	TOTAL DISTRIBUTION REVENUE 1,776,173.00
(B) ALLOCATED INCREMENTAL RETURN (\$)	\$ 58,354.36	\$ 84,700.56	\$ 143,054.92
(C) TARGETED BASE (A) +(B)	\$ 782,883.36	\$ 1,136,344.56	\$ 1,919,227.92
(D) RETAIL KWH	106,336,959		
(E) NUMBER OF CUSTOMERS		11308	
(F) DISTRIBUTION KWH RATE (\$/KWH) (C)/(D)	\$0.0074		
(G) MONTHLY SERVICE CHARGE (C)/(E)/12		\$8.3742	
SENTINEL LIGHTS			
(A) CURRENT REVENUE REQUIREMENTS	\$ VARIABLE REVENUE 26.51 0.408	SERVICE CHARGE 38.49 0.592	TOTAL DISTRIBUTION REVENUE 65.00
(B) ALLOCATED INCREMENTAL RETURN (\$)	\$ 2.14	\$ 3.10	\$ 5.24
(C) TARGETED BASE (A) +(B)	\$ 28.65	\$ 41.59	\$ 70.24
(D) RETAIL KW	22		
(E) NUMBER OF CONNECTIONS		66	
(F) DISTRIBUTION KW RATE (\$/KW) (C)/(D)	\$1.3023		
(G) MONTHLY SERVICE CHARGE (C)/(E)/12 (PER CONNECTION)		\$0.0525	
GENERAL SERVICE <50 KW CLASS			
(A) CURRENT REVENUE REQUIREMENTS	\$ VARIABLE REVENUE 174,394.20 0.408	CHARGE	TOTAL DISTRIBUTION REVENUE 427,525.00
(B) ALLOCATED INCREMENTAL RETURN (\$)	\$ 14,045.90	\$ 20,387.43	\$ 34,433.33
(C) TARGETED BASE (A) +(B)	\$ 188,440.09	\$ 273,518.24	\$ 461,958.33
(D) RETAIL KWH	18,425,012		
(E) NUMBER OF CUSTOMERS		1359	
(F) DISTRIBUTION KWH RATE (\$/KWH) (C)/(D)	\$0.0102		

(G)	MONTHLY	SERVICE	CHARGE	(C)/(E)/12
-----	---------	---------	--------	------------

\$16.7720

GENERAL SERVICE NON-TIME OF USE >50 KW				
(A) CURRENT REVENUE REQUIREMENTS	\$	VARIABLE REVENUE 313,685.20 0.408	\$ SERVICE CHARGE 455,309.80 0.592	TOTAL DISTRIBUTION REVENUE 768,995.00
(B) ALLOCATED INCREMENTAL RETURN (\$)	\$	25,264.55	\$ 36,671.15	\$ 61,935.70
(C) TARGETED BASE (A) +(B)	\$	338,949.75	\$ 491,980.95	\$ 830,930.70
(D) RETAIL KW		288,632		
(E) NUMBER OF CUSTOMERS			142	
(F) DISTRIBUTION KW RATE (\$/KW) (C)/(D)		\$1.1743		
(G) MONTHLY SERVICE CHARGE (C)/(E)/12			\$288.7212	
GENERAL SERVICE TIME OF USE > 50 KW				
(A) CURRENT REVENUE REQUIREMENTS	\$	VARIABLE REVENUE 50,678.23 0.408	\$ SERVICE CHARGE 73,558.77 0.592	TOTAL DISTRIBUTION REVENUE 124,237.00
(B) ALLOCATED INCREMENTAL RETURN (\$)	\$	4,081.68	\$ 5,924.50	\$ 10,006.18
(C) TARGETED BASE (A) +(B)	\$	54,759.91	\$ 79,483.27	\$ 134,243.18
(D) RETAIL KW		53,234		
(E) NUMBER OF CUSTOMERS			2	
(E) NUMBER OF CUSTOMERS (F) DISTRIBUTION KW RATE (\$/KW) (C)/(D)		\$1.0287	2	
		\$1.0287	\$3,311.803	
(F) DISTRIBUTION KW RATE (\$/KW) (C)/(D)		\$1.0287		TOTAL
(F) DISTRIBUTION KW RATE (\$/KW) (C)/(D) (G) MONTHLY SERVICE CHARGE (C)/(E)/12	\$	VARIABLE REVENUE 3,944.95	\$ \$3,311.803 SERVICE CHARGE 5,726.05	TOTAL DISTRIBUTION REVENUE 9,671.00
(F) DISTRIBUTION KW RATE (\$/KW) (C)/(D) (G) MONTHLY SERVICE CHARGE (C)/(E)/12 INTERMEDIATE USE	\$	VARIABLE REVENUE	\$3,311.803 SERVICE CHARGE	\$ DISTRIBUTION REVENUE
(F) DISTRIBUTION KW RATE (\$/KW) (C)/(D) (G) MONTHLY SERVICE CHARGE (C)/(E)/12 INTERMEDIATE USE (A) CURRENT REVENUE REQUIREMENTS	·	VARIABLE REVENUE 3,944.95 0.408	\$ \$3,311.803 SERVICE CHARGE 5,726.05 0.592	\$ DISTRIBUTION REVENUE 9,671.00
(F) DISTRIBUTION KW RATE (\$/KW) (C)/(D) (G) MONTHLY SERVICE CHARGE (C)/(E)/12 INTERMEDIATE USE (A) CURRENT REVENUE REQUIREMENTS (B) ALLOCATED INCREMENTAL RETURN (\$)	\$	VARIABLE REVENUE 3,944.95 0.408 317.73	\$ \$3,311.803 SERVICE CHARGE 5,726.05 0.592 461.18	\$ DISTRIBUTION REVENUE 9,671.00 778.91
(F) DISTRIBUTION KW RATE (\$/KW) (C)/(D) (G) MONTHLY SERVICE CHARGE (C)/(E)/12 INTERMEDIATE USE (A) CURRENT REVENUE REQUIREMENTS (B) ALLOCATED INCREMENTAL RETURN (\$) (C) TARGETED BASE (A) +(B)	\$	VARIABLE REVENUE 3,944.95 0.408 317.73 4,262.68	\$ \$3,311.803 SERVICE CHARGE 5,726.05 0.592 461.18	\$ DISTRIBUTION REVENUE 9,671.00 778.91
(F) DISTRIBUTION KW RATE (\$/KW) (C)/(D) (G) MONTHLY SERVICE CHARGE (C)/(E)/12 INTERMEDIATE USE (A) CURRENT REVENUE REQUIREMENTS (B) ALLOCATED INCREMENTAL RETURN (\$) (C) TARGETED BASE (A) +(B) (D) RETAIL KW	\$	VARIABLE REVENUE 3,944.95 0.408 317.73 4,262.68	\$ \$3,311.803 SERVICE CHARGE 5,726.05 0.592 461.18 6,187.23	\$ DISTRIBUTION REVENUE 9,671.00 778.91
(F) DISTRIBUTION KW RATE (\$/KW) (C)/(D) (G) MONTHLY SERVICE CHARGE (C)/(E)/12 INTERMEDIATE USE (A) CURRENT REVENUE REQUIREMENTS (B) ALLOCATED INCREMENTAL RETURN (\$) (C) TARGETED BASE (A) +(B) (D) RETAIL KW (E) NUMBER OF CUSTOMERS	\$	VARIABLE REVENUE 3,944.95 0.408 317.73 4,262.68 35,445	\$ \$3,311.803 SERVICE CHARGE 5,726.05 0.592 461.18 6,187.23	\$ DISTRIBUTION REVENUE 9,671.00 778.91
(F) DISTRIBUTION KW RATE (\$/KW) (C)/(D) (G) MONTHLY SERVICE CHARGE (C)/(E)/12 INTERMEDIATE USE (A) CURRENT REVENUE REQUIREMENTS (B) ALLOCATED INCREMENTAL RETURN (\$) (C) TARGETED BASE (A) +(B) (D) RETAIL KW (E) NUMBER OF CUSTOMERS (F) DISTRIBUTION KW RATE (\$/KW) (C)/(D)	\$	VARIABLE REVENUE 3,944.95 0.408 317.73 4,262.68 35,445	\$ \$3,311.803 SERVICE CHARGE 5,726.05 0.592 461.18 6,187.23	\$ DISTRIBUTION REVENUE 9,671.00 778.91

(G) MONTHLY SERVICE CHARGE (C)/(E)/12

//·			_		_	
(A) CURRENT REVENUE REQUIREMENTS	\$	3,954.74 0.408	\$	5,740.26 0.592	\$	9,695.00
(B) ALLOCATED INCREMENTAL RETURN (\$)	\$	0.56	\$	0.81	\$	1.37
(C) TARGETED BASE (A) +(B)	\$	3,955.30	\$	5,741.07	\$	9,696.37
(D) RETAIL KW		7,810				
(E) NUMBER OF CONNECTIONS				2660		
(F) DISTRIBUTION KW RATE (\$/KW) (C)/(D)		\$0.5064				
(G) MONTHLY SERVICE CHARGE (C)/(E)/12 (PER				•		
CONNECTION)				\$0.1799		
LARGE USE						TOTAL
LARGE USE		VARIABLE		SERVICE		TOTAL DISTRIBUTION
	\$	REVENUE		CHARGE		DISTRIBUTION REVENUE
LARGE USE (A) CURRENT REVENUE REQUIREMENTS	\$	REVENUE				DISTRIBUTION REVENUE
	\$	REVENUE 43,508.20	\$	CHARGE 125,284.80 0.742	\$	DISTRIBUTION REVENUE 168,793.00
(A) CURRENT REVENUE REQUIREMENTS	·	REVENUE 43,508.20 0.258	\$	CHARGE 125,284.80 0.742 10,090.58	\$	DISTRIBUTION REVENUE 168,793.00 13,594.77
(A) CURRENT REVENUE REQUIREMENTS (B) ALLOCATED INCREMENTAL RETURN (\$)	\$	REVENUE 43,508.20 0.258 3,504.20	\$	CHARGE 125,284.80 0.742 10,090.58	\$	DISTRIBUTION REVENUE 168,793.00 13,594.77
(A) CURRENT REVENUE REQUIREMENTS (B) ALLOCATED INCREMENTAL RETURN (\$) (C) TARGETED BASE (A) +(B)	\$	REVENUE 43,508.20 0.258 3,504.20 47,012.40	\$	CHARGE 125,284.80 0.742 10,090.58	\$	DISTRIBUTION REVENUE 168,793.00 13,594.77
(A) CURRENT REVENUE REQUIREMENTS (B) ALLOCATED INCREMENTAL RETURN (\$) (C) TARGETED BASE (A) +(B) (D) RETAIL KW	\$	REVENUE 43,508.20 0.258 3,504.20 47,012.40	\$	CHARGE 125,284.80 0.742 10,090.58 135,375.38	\$	DISTRIBUTION REVENUE 168,793.00 13,594.77

\$11,281.2813

SHEET 8 - MARR (WITH TAXES) CALCULATIONS

NAME OF UTILITY	Harmonization RUD Model
LICENCE NUMBER	0
DATE	Oct 30/2000
VERSION NUMBER	0
NAME OF CONTACT	0
PHONE NUMBER	0

TARGET RATE OF RETURN CALCULATIONS AND ADJUSTED RATE CLASS SERVICE CHARGES NOTE: ANY RATE OF RETURN UP TO 9.88% RATE OF RETURN MAY BE CHOSEN.

THE EXAMPLE SHOWS A TARGET ROE OF 4.0% FOR ILLUSTRATIVE PURPOSES ONLY. YOU CAN REPEAT THIS ANALYSIS AS MANY TIMES AS YOU WISH BY ENTERING A DIFFERENT TARGET ROE AND NOTING THE RESULTS BEFORE EACH ITERATION. YOU CAN THEN CHOOSE THE LEVEL YOU WISH TO USE. ONLY YOUR FINAL CHOICE NEEDS TO BE FILED.

NOTE:

ON THE PREVIOUS SHEET, TARGET RATE OF RETURN IS CALCULATED WITHOUT TAXES. THIS VALUE WILL BE APPLIED TO RATES UNTIL MARKET OPENS. A TARGET RATE OF RETURN ADJUSTED FOR TAXES IS CALCULATED FOR THE PERIOD AFTER MARKET OPENING ON THIS SHEET. THE DIFFERENCE BETWEEN THE VALUES ON THE TWO SHEETS IS THE AMOUNT RATES WILL HAVE TO INCREASE TO ALLOW FOR TAXES. THIS AMOUNT WILL BE ALLOCATED TO THE CLASSES IN THE SAME MANNER AS THE CHANGE IN REVENUE REQUIRED WITHOUT TAXES.

2000 Rate Base (ie. 1999 rate base "wires ony")	\$ 15,992,893.00	MARR	\$	1,978,059.03
CER	0.5000			
Target ROE	0.0988			
Effective Tax Rate (this is the rate deemed to be in				
effect by the OEB)	0.435 (1	tax comes into effect when mai	ket ope	ens)
1-CER	0.5000			
Debt Rate	0.0725			

Change in Revenue Required MARR - (1999 RETURN \$)

MARR \$ 1,978,059.03 1999 RETURN \$ 578,360.00

Change in Revenue Required = \$ 1,399,699.03

MARR WITH TAXES - MARR WITHOUT TAXES \$ 608,267.75 (change in revenue required due to taxes to be allocated)

	 TRIBUTION /ENUE	SHARE OF TOTAL REVENUE	CHANGE IN REVENUE TO BE A ALLOCATED	TAX REVEN		–	VISED VENUE
		Α	В				
RESIDENTIAL CLASS REVENUE	\$ 1,919,227.92	0.542		\$ 329,8	1.75	\$	2,249,069.68
SENTINEL LIGHTS REVENUE	\$ 70.24	0.000		\$	2.07	\$	82.31
<50 KW CLASS	\$ 461,958.33	0.131		\$ 79,3	2.94	\$	541,351.27
GENERAL SERVICE NON TIME OF USE >50 KW	\$ 830,930.70	0.235		\$ 142,8	5.15	\$	973,735.86
GENERAL SERVICE TIME OF USE >50 KW	\$ 134,243.18	0.038		\$ 23,0	1.26	\$	157,314.44
INTERMEDIATE USE	\$ 10,449.91	0.003		\$ 1,7	95.94	\$	12,245.85
STREET LIGHTING CLASS REVENUE	\$ 18.37	0.000		\$	3.16	\$	21.53
LARGE USER CLASS REVENUE	\$ 182,387.77	0.052		\$ 31,3	5.47	\$	213,733.24
TOTAL REVENUE	\$ 3,539,286.43		\$ 608,267.75	608,2	7.75	\$	4,147,554.18

NOTE: THE ALLOCATED CHANGE IN REVENUE IS SPLIT BETWEEN VARIABLE REVENUE AND SERVICE CHARGE REVENUE BASED ON THE RELATIVE SHARES OF THE PRE-RATE OF RETURN ADJUSTMENT

RESIDENTIAL			
(A) REVENUE AT MARR WITHOUT TAXES	\$ VARIABLE REVENUE 782,883.36 0.408	SERVICE CHARGE 1,136,344.56 0.592	
(B) ALLOCATED TAX REVENUE REQUIREMENT	\$ 134,547.66	\$ 195,294.10	\$ 329,841.75
(C) TARGETED BASE WITH TAXES (A) +(B)	\$ 917,431.02	\$ 1,331,638.66	\$2,249,069.68
(D) RETAIL KWH	106,336,959		
(E) NUMBER OF CUSTOMERS		11308	
(F) DISTRIBUTION KWH RATE (\$/KWH) (C)/(D)	\$0.0086		
(G) MONTHLY SERVICE CHARGE (C)/(E)/12		\$9.8134	
SENTINEL LIGHTS			TOTAL
(A) REVENUE AT MARR WITHOUT TAXES	\$ VARIABLE REVENUE 28.65 0.408	\$ SERVICE CHARGE 41.59 0.592	_
(B) ALLOCATED TAX REVENUE REQUIREMENT	\$ 4.92	\$ 7.15	\$ 12.07
(C) TARGETED BASE WITH TAXES (A) +(B)	\$ 33.57	\$ 48.73	\$ 82.31
(D) RETAIL KW	22		
(E) NUMBER OF CONNECTIONS		66	
(F) DISTRIBUTION KW RATE (\$/KW) (C)/(D)	\$1.5261		
(G) MONTHLY SERVICE CHARGE (C)/(E)/12 (PER CONNECTION)		\$0.0615	
GENERAL SERVICE <50 KW CLASS			
(A) REVENUE AT MARR WITHOUT TAXES	\$ VARIABLE REVENUE 188,440.09 0.408	CHARGE	TOTAL DISTRIBUTION REVENUE \$ 461,958.33
(B) ALLOCATED TAX REVENUE REQUIREMENT	\$ 32,385.63	\$ 47,007.31	\$ 79,392.94
(C) TARGETED BASE WITH TAXES (A) +(B)	\$ 220,825.73	\$ 320,525.54	\$ 541,351.27
(D) RETAIL KWH	18,425,012		
(E) NUMBER OF CUSTOMERS		1359	
(F) DISTRIBUTION KWH RATE (\$/KWH) (C)/(D)	\$0.0120		
(F) DISTRIBUTION KWH RATE (\$/KWH) (C)/(D) (G) MONTHLY SERVICE CHARGE (C)/(E)/12	\$0.0120	\$19.6545	

GENERAL SERVICE NON-TIME OF USE >50 KW

(A) REVENUE AT MARR WITHOUT TAXES	\$ VARIABLE REVENUE 338,949.75 0.408	\$ CHARGE	TOTAL DISTRIBUTION REVENUE \$ 830,930.70
(B) ALLOCATED TAX REVENUE REQUIREMENT	\$ 58,252.48	\$ 84,552.68	\$ 142,805.15
(C) TARGETED BASE WITH TAXES (A) +(B)	\$ 397,202.22	\$ 576,533.63	\$ 973,735.86
(D) RETAIL KW	288,632		
(E) NUMBER OF CUSTOMERS		142	
(F) DISTRIBUTION KW RATE (\$/KW) (C)/(D)	\$1.3762		
(G) MONTHLY SERVICE CHARGE (C)/(E)/12		\$338.3413	
GENERAL SERVICE TIME OF USE > 50 KW			
(A) REVENUE AT MARR WITHOUT TAXES	\$ VARIABLE REVENUE 54,759.91 0.408	\$ CHARGE	TOTAL DISTRIBUTION REVENUE \$ 134,243.18
(B) ALLOCATED TAX REVENUE REQUIREMENT	\$ 9,411.13	\$ 13,660.13	\$ 23,071.26
(C) TARGETED BASE WITH TAXES (A) +(B)	\$ 64,171.04	\$ 93,143.40	\$ 157,314.44
(D) RETAIL KW	53,234		
(E) NUMBER OF CUSTOMERS		2	
(F) DISTRIBUTION KW RATE (\$/KW) (C)/(D)	\$1.2055		
(G) MONTHLY SERVICE CHARGE (C)/(E)/12		\$3,880.975	
INTERMEDIATE USE			TOTAL
(A) REVENUE AT MARR WITHOUT TAXES	\$ VARIABLE REVENUE 4,262.68 0.408	\$ SERVICE CHARGE 6,187.23 0.592	DISTRIBUTION REVENUE
(B) ALLOCATED TAX REVENUE REQUIREMENT	\$ 732.59	\$ 1,063.35	\$ 1,795.94
(C) TARGETED BASE WITH TAXES (A) +(B)	\$ 4,995.28	\$ 7,250.58	\$ 12,245.85
(D) RETAIL KW	35,445		
(E) NUMBER OF CUSTOMERS		1	
(F) DISTRIBUTION KW RATE (\$/KW) (C)/(D)	\$0.1409		
(G) MONTHLY SERVICE CHARGE (C)/(E)/12		\$604.2147	
STREET LIGHTING			TOTAL
(A) REVENUE AT MARR WITHOUT TAXES	\$ VARIABLE REVENUE 3,955.30 0.408	\$ SERVICE CHARGE 5,741.07 0.592	TOTAL DISTRIBUTION REVENUE \$ 9,696.37
(B) ALLOCATED TAX REVENUE REQUIREMENT	\$ 1.29	\$ 1.87	\$ 3.16
(C) TARGETED BASE WITH TAXES (A) +(B)	\$ 3,956.59	\$ 5,742.94	\$ 9,699.53

(D) RETAIL KW	950			
(E) NUMBER OF CONNECTIONS			322	
(F) DISTRIBUTION KW RATE (\$/KW) (C)/(D)	\$4.1648			
(G) MONTHLY SERVICE CHARGE (C)/(E)/12 (PER CONNECTION)			\$1.4863	
LARGE USE			TOTA	ΑL
	VARIABLE REVENUE			
(A) REVENUE AT MARR WITHOUT TAXES	\$ 47,012.40 0.258	*	135,375.38 \$ 182,387.7 0.742	7
(B) ALLOCATED TAX REVENUE REQUIREMENT	\$ 8,079.63	\$	23,265.84 \$ 31,345.4	7
(C) TARGETED BASE WITH TAXES (A) +(B)	\$ 55,092.03	\$	158,641.22 \$ 213,733.2	4
(D) RETAIL KW	154,384			
(E) NUMBER OF CUSTOMERS			1	
(F) DISTRIBUTION KW RATE (\$/KW) (C)/(D)	\$0.3569			
(G) MONTHLY SERVICE CHARGE (C)/(E)/12		,	\$13,220.1013	

SHEET 9 - RATE SUMMARY MARR (NO TAX)

NAME OF UTILITY Harmonization RUD Model LICENCE NUMBER 0 DATE Oct 30/2000 **VERSION NUMBER** 0 NAME OF CONTACT 0 **PHONE NUMBER**

SUMMARY TABLE OF RATES AND CHARGES WITH MARR PRIOR TO MARKET OPENING AND BEFORE SENSITIVITY ANALYSIS

0

	DISTRIBUTION DIS KW RATE	STRIBUTION KWH RATE	MONTHLY SERVICE CHARGE	DE POWER POWER		COS' WINTER SUMMER PEAK (KW) PEAK (KW		OF POWER TIME OF USE I WINTER WINTER PEAK(KWH) OFF PEAK			SUMMER
		10		KW KATE	RWHRAIL	FEAR (RW)	FEAR (RW)	FEAR(RWH)	(KWH)	,	(KWH)
	0.000	`	if applicable)	* 1011	A # A ##	0.00			0.000	0.000	0.000.0
	\$/KW	\$/KWH	\$/CUSTOMER	\$/KW	\$/KWH	\$/KW	/ \$/KW	/ \$/KWH	\$/KWH	\$/KWH	\$/KWH
RESIDENTIAL		\$0.0074	\$8.37		\$0.0697			\$0.1180	\$0.0354	\$0.0913	\$0.0243
GENERAL SERVICE < 50 KW		\$0.0102	\$16.77		\$0.0678			\$0.1077	\$0.0354	\$0.0888	\$0.0243
GENERAL SERVICE > 50 KW (NON TIME OF USE)	\$1.1743		\$288.72	\$3.7886	\$0.0440						
GENERAL SERVICE TIME OF USE > 50 KW	\$1.0287		\$3,311.80			\$11.8210	\$8.9388	\$0.0630	\$0.0345	\$0.0516	\$0.0235
GENERAL SERVICE INTERMEDIATE USE	\$0.1203		\$515.60			\$11.8211	\$8.9388	\$0.0643	\$0.0353	\$0.0531	\$0.0243
LARGE USE	\$0.3045		\$11,281.28			\$12.4851	\$8.4634	\$0.0615	\$0.0338	\$0.0508	\$0.0232
SENTINEL LIGHTS (NON TIME OF USE) *	\$1.3023		\$0.05	\$9.8583							
SENTINEL LIGHTS (TIME OF USE) *	\$1.3023		\$0.05			\$29.0619	\$33.6677	7			
STREET LIGHTING (NON TIME OF USE) *	\$0.5064		\$0.18	\$22.2887							
STREET LIGHTING (TIME OF USE) *	\$0.5064		\$0.18			\$30.8630	\$10.5193	3			
GENERAL SERVICE < 50 KW GENERAL SERVICE > 50 KW (NON TIME OF USE) GENERAL SERVICE TIME OF USE > 50 KW GENERAL SERVICE INTERMEDIATE USE LARGE USE SENTINEL LIGHTS (NON TIME OF USE) * OR SENTINEL LIGHTS (TIME OF USE) * STREET LIGHTING (NON TIME OF USE) * OR	\$1.0287 \$0.1203 \$0.3045 \$1.3023 \$1.3023 \$0.5064	•	\$16.77 \$288.72 \$3,311.80 \$515.60 \$11,281.28 \$0.05 \$0.05	\$9.8583	\$0.0678	\$11.8211 \$12.4851 \$29.0619	\$8.9388 \$8.4634 9 \$33.6677	\$0.1077 3 \$0.0630 3 \$0.0645 4 \$0.0615	\$0.0354 \$0.0345 \$0.0353	\$0.0888 \$0.0516 \$0.0531	\$0.0243 \$0.0235 \$0.0243

^{*} SERVICE CHARGE IS PER CONNECTION

SHEET 10 - RATE SUMMARY MARR (WITH TAXES)

NAME OF UTILITY Harmonization RUD Model

 LICENCE NUMBER
 0

 DATE
 Oct 30/2000

 VERSION NUMBER
 0

 NAME OF CONTACT
 0

 PHONE NUMBER
 0

SUMMARY TABLE OF RATES AND CHARGES WITH MARR AFTER MARKET OPENING AND BEFORE SENSITIVITY ANALYSIS

	DISTRIBUTION DISTRIBUTIO KW RATE KWH RA'		COST OF POWER KW RATE	COST OF POWER KWH RATE	WINTER PEAK (KW)	SUMMER	PEAK(KWH)	WINTER	SUMMER	SUMMER OFF PEAK (KWH)
	\$/KW \$/KV	H \$/CUSTOMER	\$/KW	\$/KWH	\$/KW	\$/KW	\$/KWH	\$/KWH	\$/KWH	\$/KWH
RESIDENTIAL	\$0.00	9.81		\$0.0697			\$0.1180	\$0.0354	\$0.0913	\$0.0243
GENERAL SERVICE < 50 KW	\$0.01	19.65		\$0.0678			\$0.1077	\$0.0354	\$0.0888	\$0.0243
GENERAL SERVICE > 50 KW (NON TIME OF USE)	\$1.3762	338.34	\$3.7886	\$0.0440						
GENERAL SERVICE TIME OF USE > 50 KW	\$1.2055	3,880.97			\$11.8210	\$8.9388	\$0.0630	\$0.0345	\$0.0516	\$0.0235
GENERAL SERVICE INTERMEDIATE USE	\$0.1409	604.21			\$11.8211	\$8.9388	\$0.0643	\$0.0353	\$0.0531	\$0.0243
LARGE USE	\$0.3569	13,220.10			\$12.4851	\$8.4634	\$0.0615	\$0.0338	\$0.0508	\$0.0232
SENTINEL LIGHTS (NON TIME OF USE) * OR	\$1.5261	0.06	\$9.8583							
SENTINEL LIGHTS (TIME OF USE) *	\$1.5261	0.06			\$29.0619	\$33.6677				
STREET LIGHTING (NON TIME OF USE) * OR	\$4.1648	1.49	\$22.2887							
STREET LIGHTING (TIME OF USE) *	\$4.1648	1.49			\$30.8630	\$10.5193				

^{*} SERVICE CHARGE IS PER CONNECTION

Harmonization RUD Model

SHEET 11 - RATE IMPACT ANALYSIS AFTER MARR
NAME OF UTILITY
LICENCE NUMBER
DATE
VERSION NUMBER
NAME OF CONTACT
PHONE NUMBER 0 0 0

RATE IMPACT ANALYSIS AFTER MARR

RATE IMPACT ANALYSIS IS FOR NON TIME OF USE ONLY. YOU WILL HAVE TO ADD TIME OF USE YOURSELF.

RESIDENTIAL CLASS

RESIDENTIAL CLASS									
NON-TIME OF USE	CURRENT BILL			NEW BILL AFTER MARR					
	KWH	RATE	CHARGE		KWH	RATE	CHARGE	IMPACT	IMPACT
		\$/KWH	\$			\$/KWH	\$	DOLLARS	
ENTER DESIRED CONSUMPTION LEVEL	SERVICE CHARGE		\$ -	COST OF POWER		0.0697	· s -		
ENTER DESIRED CONSOMPTION LEVEL	FIRST 250		φ -	MONTHLY DISTRIBUTION	ı	0.0097	ý -		
	KWH		0.0732 \$ -	CHARGE			\$ 9.81		
	BALANCE TOTAL	(0.0000 \$ -	DISTRIBUTION KWH TOTAL		0.0086	\$ - \$ 9.81	\$ 9.81	I #DIV/0!
	TOTAL		a -	TOTAL			\$ 9.01	\$ 9.01	#DIV/0!
	CURRENT BILL			NEW BILL AFTER MARR					
	KWH	RATE	CHARGE		KWH	RATE	CHARGE	IMPACT	IMPACT
	050,405	\$/KWH	\$			\$/KWH	\$	DOLLARS	
MONTHLY CONSUMPTION OF 250 KWH	SERVICE CHARGE		\$ -	COST OF POWER		250 0.0697	\$ 17.42		
	FIRST 250			MONTHLY DISTRIBUTION	ı				
	KWH BALANCE		0.0732 \$ 18.30	CHARGE DISTRIBUTION KWH		250 0.0086	\$ 9.81		
	TOTAL	0 (0.0000 \$ - \$ 18.30	TOTAL		230 0.0000	\$ 2.16 \$ 29.39	\$ 11.09	60.6%
	CURRENT BILL KWH	RATE	CHARGE	NEW BILL AFTER MARR	KWH	RATE	CHARGE	IMPACT	IMPACT
		\$/KWH	\$			\$/KWH	\$	DOLLARS	7.0 1
	SERVICE		•	COST OF BOWER					
MONTHLY CONSUMPTION OF 500 KWH	CHARGE FIRST 250		\$ -	COST OF POWER MONTHLY DISTRIBUTION	ı	500 0.0697	\$ 34.83		
	KWH		0.0732 \$ 18.30	CHARGE			\$ 9.81		
	BALANCE TOTAL	250	0.0000 \$ - \$ 18.30	DISTRIBUTION KWH TOTAL		500 0.0086	\$ 4.31 \$ 48.96	\$ 30.66	167.5%
	TOTAL		\$ 10.50	TOTAL			\$ 40.90	\$ 30.00	107.5%
	CURRENT BILL		0111005	NEW BILL AFTER MARR		0.75	0111005		
	KWF	RATE \$/KWH	CHARGE \$		KWH	RATE \$/KWH	CHARGE \$		IMPACT
	SERVICE	********							
MONTHLY CONSUMPTION OF 750 KWH	CHARGE FIRST 250		\$ -	COST OF POWER MONTHLY DISTRIBUTION		750 0.0697	\$ 52.25		
	KWH	250	0.0732 \$ 18.30	CHARGE			\$ 9.81		
	BALANCE	500	0.0000 \$ -	DISTRIBUTION KWH		750 0.0086		\$ 50.23	074.50/
	TOTAL		\$ 18.30	TOTAL			\$ 68.53	\$ 50.23	3 274.5%
	CURRENT BILL			NEW BILL AFTER MARR					
	KWF	RATE \$/KWH	CHARGE \$		KWH	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT
	SERVICE								
MONTHLY CONSUMPTION OF 1000 KWH	CHARGE FIRST 250		\$ -	COST OF POWER MONTHLY DISTRIBUTION		1000 0.0697	\$ 69.66		
	KWH		0.0732 \$ 18.30	CHARGE			\$ 9.81		
	BALANCE TOTAL	750	0.0000 \$ - \$ 18.30	DISTRIBUTION KWH TOTAL		1000 0.0086	\$ 8.63 \$ 88.10	\$ 69.80	381.4%
			Ψ 10.50				ψ 00.10	ψ 05.00	301.470
	CURRENT BILL KWH	RATE	CHARGE	NEW BILL AFTER MARR	KWH	RATE	CHARGE		IMPACT
	KWI	\$/KWH	\$		KVVII	\$/KWH	\$		IIVIFACT
	SERVICE		•	0007.05.000/50					
MONTHLY CONSUMPTION OF 1500 KWH	CHARGE FIRST 250		\$ -	COST OF POWER MONTHLY DISTRIBUTION	ı	1500 0.0697	\$ 104.49		
	KWH		0.0732 \$ 18.30	CHARGE			\$ 9.81		
	BALANCE TOTAL	1250	0.0000 \$ - \$ 18.30	DISTRIBUTION KWH TOTAL		1500 0.0086	\$ 12.94 \$ 127.25	\$ 108.95	5 595.3%
							-		
	CURRENT BILL KWH	RATE	CHARGE	NEW BILL AFTER MARR	KWH	RATE	CHARGE	IMPACT	IMPACT
		\$/KWH	\$			\$/KWH	\$	DOLLARS	
MONTHLY CONSUMPTION OF 2000 KWH	SERVICE CHARGE		\$ -	COST OF POWER		2000 0.0697	\$ 139.32		
MONTHET CONSOMPTION OF 2000 RWT	FIRST 250		φ -	MONTHLY DISTRIBUTION	ı	2000 0.0097	ý 135.32		
	KWH		0.0732 \$ 18.30	CHARGE			\$ 9.81		
	BALANCE TOTAL	1750	0.0000 \$ - \$ 18.30	DISTRIBUTION KWH TOTAL		2000 0.0086	\$ 17.26 \$ 166.39	\$ 148.09	809.2%
			*						
	CURRENT BILL KWH	RATE	CHARGE	NEW BILL AFTER MARR	KWH	RATE	CHARGE	IMPACT	IMPACT
	KWI	\$/KWH	\$		KVVII	\$/KWH	\$	DOLLARS	IWIFACT
	SERVICE		•	COOT OF BOWER					
ANNUAL CONSUMPTION OF 20000 KWH	CHARGE FIRST 250		\$ -	COST OF POWER ANNUAL DISTRIBUTION		20000 0.0697	\$ 1,393.22		
	KWH		0.0732 \$ 219.60	CHARGE			\$ 117.76		
	BALANCE TOTAL	17000	0.0000 \$ - \$ 219.60	DISTRIBUTION KWH TOTAL		20000 0.0086	\$ 172.55 \$ 1,683.53	\$ 1,463.93	666.6%
			÷ 2.0.00				,	- 1,100.00	. 555.670
	CURRENT BILL KWH	RATE	CHARGE	NEW BILL AFTER MARR	KWH	RATE	CHARGE	IMPACT	IMPACT
		\$/KWH	\$		IZVVI I	\$/KWH	\$	DOLLARS	INFACI
ANNUAL CONSUMPTION OF 30000 KWH	SERVICE			COST OF POWER					
ANNUAL CONSUMPTION OF 30000 KWH	CHARGE FIRST 250		\$ -	COST OF POWER ANNUAL DISTRIBUTION		30000 0.0697	\$ 2,089.83		
	KWH	3000	0.0732 \$ 219.60	CHARGE			\$ 117.76		
	BALANCE TOTAL	27000	0.0000 \$ - \$ 219.60	DISTRIBUTION KWH TOTAL		30000 0.0086	\$ 258.83 \$ 2,466.42	\$ 2,246.82	2 1023.1%
	TOTAL		φ 219.00	TOTAL			ψ ∠,400.4∠	φ 2,240.82	1023.1%

GENERAL SERVICE < 50 KW

GENERAL SERVICE < 50 KW										
ENTER DESIRED CONSUMPTION LEVEL	CURRENT BILL KW	RATE \$/KW	(CHARGE	NEW BILL AFTER MARR	RATE \$/KW	CHARGE		IMPACT DOLLARS	IMPACT
	SERVICE CHARGE 1ST BLOCK 50	φ/πτν		15,814.00		φ/1 γ	Ψ		DOLLARO	
	KW 2ND BLOCK BALANCE		0.0000 \$ 5.4500 \$		DISTRIBUTION KW		\$	-		
	1ST BLOCK	\$/KWH				\$/KWH				
	250 KWH NEXT BLOCK		0.0000 \$		COST OF POWER KWH	0.0678	\$	=		
	12250		0.0791 \$		MONTHLY DISTRIBUTION					
	NEXT BLOCK BALANCE		0.0000 \$ 0.0573 \$		CHARGE DISTRIBUTION KWH	2000 0.0120		19.65 23.97		
	TOTAL		\$	-	TOTAL		\$	43.62	\$ 43.62	#DIV/0!
MONTHLY CONSUMPTION 10 KW,2000 KWH	CURRENT BILL KW	RATE		CHARGE	NEW BILL AFTER MARR	RATE	CHARGE		IMPACT	IMPACT
	SERVICE CHARGE	\$/KW	\$	10,542.00		\$/KW	\$		DOLLARS	
	1ST BLOCK 50 KW	10	0.0000 \$							
	2ND BLOCK BALANCE		5.4500 \$		DISTRIBUTION KW		\$	-		
	1ST BLOCK	\$/KWH	0.1000 4	,		\$/KWH				
	250 KWH NEXT BLOCK	250	0.0000 \$	-	COST OF POWER KWH	2000 0.0678	\$ 1	35.70		
	12250	1750	0.0791 \$	138.43	MONTHLY DISTRIBUTION					
	NEXT BLOCK BALANCE		0.0000 \$ 0.0573 \$		CHARGE DISTRIBUTION KWH	2000 0.0120		19.65 23.97		
	TOTAL		\$	138.43	TOTAL		\$ 1	79.32	\$ 40.90	29.5%
MONTHLY CONSUMPTION 50 KW, 5000 KWH	CURRENT BILL KW	RATE		CHARGE	NEW BILL AFTER MARR	RATE	CHARGE		IMPACT	IMPACT
	SERVICE CHARGE	\$/KW	\$	5 10,542.00		\$/KW	\$		DOLLARS	
	1ST BLOCK 50 KW	50	0.0000 \$							
	2ND BLOCK BALANCE		5.4500 \$		DISTRIBUTION KW		\$	-		
	1ST BLOCK	\$/KWH				\$/KWH				
	250 KWH NEXT BLOCK		0.0000 \$		COST OF POWER KWH	5000 0.0678	\$ 3	39.24		
	12250 NEXT BLOCK		0.0791 \$		MONTHLY DISTRIBUTION CHARGE		\$	19.65		
	BALANCE	•	0.0573 \$		DISTRIBUTION KWH	5000 0.0120		59.93		
	TOTAL		\$	375.73	TOTAL		\$ 4	18.82	\$ 43.09	11.5%
GENERAL SERVICE > 50 KW										
ENTER DESIRED CONSUMPTION LEVEL	CURRENT BILL KW	RATE		CHARGE	NEW BILL AFTER MARR	RATE	CHARGE		IMPACT	IMPACT
	SERVICE	\$/KW	\$			\$/KW	\$		DOLLARS	
	CHARGE 1ST BLOCK 50		\$		0007 05 000/50 /4/	. =				
	KW 2ND BLOCK BALANCE	9	0.0000 \$ 0.0000 \$ 5.4500 \$	-	COST OF POWER KW DISTRIBUTION KW	3.7886 1.3762		-		
	1ST BLOCK	\$/KWH	J1300 4	,		\$/KWH				
	250 KWH NEXT BLOCK		0.0000 \$		COST OF POWER KWH	0.0440	\$	-	\$ -	#DIV/0!
	12250 NEXT BLOCK		0.0791 \$		MONTHLY DISTRIBUTION CHARGE		\$ 3	38.34		
	BALANCE	•	0.0573 \$	-	TOTAL			38.34	\$ 338.34	#DIV/0!
	101/12		•	,	101112		•		ψ 000.01	#51470.
MONTHLY CONSUMPTION 100KW,20000KWH	CURRENT BILL KW	RATE \$/KW	(CHARGE	NEW BILL AFTER MARR	RATE \$/KW	CHARGE		IMPACT DOLLARS	IMPACT
	SERVICE CHARGE		\$	10,542.00						
	1ST BLOCK 50 KW		0.0000 \$		COST OF POWER KW	100 3.7886		78.86		
	2ND BLOCK BALANCE	50	0.0000 \$ 5.4500 \$		DISTRIBUTION KW	100 1.3762	\$ 1	37.62		
	1ST BLOCK	\$/KWH	0.0000 *	,	COST OF DOMES 1444	\$/KWH		190 74		
	250 KWH NEXT BLOCK 12250		0.0000 \$ 0.0791 \$		COST OF POWER KWH	20000 0.0440	\$ 8	880.74		
	NEXT BLOCK		0.0000 \$		MONTHLY DISTRIBUTION CHARGE		\$ 3	38.34		
	BALANCE		0.0573 \$							
	TOTAL		\$	1,671.23	TOTAL		\$ 1,7	35.55	\$ 64.33	3.8%

MONTHLY CONSUMPTION 100KW,30000KWH	SERVICE	KW	RATE \$/KW		CH \$	HARGE	NEW BILL AFTER MARR		RATE \$/KW	CHA \$	ARGE		PACT	IMPA	СТ
	CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE		50 50	0.0000 0.0000 5.4500	\$	10,542.00 - - 272.50	COST OF POWER KW DISTRIBUTION KW	100 100	3.7886 1.3762		378.86 137.62				
	1ST BLOCK 250 KWH NEXT BLOCK		\$/KWH 250	0.0000		-	COST OF POWER KWH	30000	\$/KWH 0.0440	\$	1,321.11				
	12250 NEXT BLOCK BALANCE		12250 17500	0.0791 0.0000 0.0573	\$	968.98 - 1,002.75	MONTHLY DISTRIBUTION CHARGE			\$	338.34				
	TOTAL				\$	2,244.23	TOTAL			\$	2,175.92	\$	(68.30)	-3.0%
MONTHLY CONSUMPTION 100KW,40000KWH	SERVICE	KW	RATE \$/KW		\$	HARGE	NEW BILL AFTER MARR		RATE \$/KW	CHA \$	RGE	IMI DO	PACT DLLARS	IMPA	СТ
	CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE		50	0.0000	\$	10,542.00	COST OF POWER KW DISTRIBUTION KW	100 100	3.7886 1.3762		378.86 137.62				
	1ST BLOCK		50 \$/KWH	5.4500		272.50			\$/KWH						
	250 KWH NEXT BLOCK 12250		250 12250	0.0000		968.98	COST OF POWER KWH	40000	0.0440	\$	1,761.47				
	NEXT BLOCK BALANCE		27500	0.0000 0.0573		- 1,575.75	MONTHLY DISTRIBUTION CHARGE			\$	338.34				
	TOTAL				\$	2,817.23	TOTAL			\$	2,616.29	\$	(200.93)	-7.1%
MONTHLY CONSUMPTION 500KW,150000KWH	CURRENT BILI	KW	RATE \$/KW		CH \$	HARGE	NEW BILL AFTER MARR		RATE \$/KW	CHA \$	RGE		PACT DLLARS	IMPA	СТ
	CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE		50 450	0.0000	\$	10,542.00 - - 2,452.50	COST OF POWER KW DISTRIBUTION KW	500 500	3.7886 1.3762		1,894.29 688.08				
	1ST BLOCK 250 KWH		\$/KWH 250	0.0000		_	COST OF POWER KWH	150000	\$/KWH 0.0440	s	6,605.53				
	NEXT BLOCK 12250		12250	0.0791		968.98	MONTHLY DISTRIBUTION			Ť	-,				
	NEXT BLOCK BALANCE		137500	0.0000 0.0573		- 7,878.75	CHARGE			\$	338.34				
	TOTAL				\$	11,300.23	TOTAL			\$	9,526.24	\$	(1,773.98)	-15.7%
MONTHLY CONSUMPTION 500KW,200000KWH	CURRENT BILI	KW	RATE \$/KW		CH \$	HARGE	NEW BILL AFTER MARR		RATE \$/KW	CHA \$	RGE		PACT	IMPA	СТ
	CHARGE 1ST BLOCK 50		50			10,542.00	COST OF POWER KW	500	0.7000	•	4 004 00				
	KW 2ND BLOCK BALANCE		50 450 \$/KWH	0.0000 0.0000 5.4500	\$	2,452.50	DISTRIBUTION KW	500 500	3.7886 1.3762 \$/KWH		1,894.29 688.08				
	1ST BLOCK 250 KWH NEXT BLOCK		250	0.0000		-	COST OF POWER KWH	200000	0.0440	\$	8,807.37				
	12250 NEXT BLOCK BALANCE		12250 187500	0.0000	\$	968.98 - 10,743.75	MONTHLY DISTRIBUTION CHARGE			\$	338.34				
	TOTAL		187300			14,165.23	TOTAL			\$	11,728.09	\$	(2,437.14)	-17.2%
MONTHLY CONSUMPTION 500KW,250000KWH	1 CURRENT BILI	KW	RATE \$/KW		CH \$	HARGE	NEW BILL AFTER MARR		RATE \$/KW	CHA	IRGE		PACT DLLARS	IMPA	ст
	SERVICE CHARGE 1ST BLOCK 50 KW		50		\$	10,542.00	COST OF POWER KW	500	3.7886		1,894.29				
	2ND BLOCK BALANCE		450 \$/KWH	0.0000	\$	2,452.50	DISTRIBUTION KW	500	1.3762 \$/KWH		688.08				
	1ST BLOCK 250 KWH NEXT BLOCK		250	0.0000		-	COST OF POWER KWH	250000	0.0440	\$	11,009.22				
	12250 NEXT BLOCK BALANCE		12250 237500	0.0791 0.0000 0.0573	\$	968.98 - 13,608.75	MONTHLY DISTRIBUTION CHARGE			\$	338.34				
	TOTAL					17,030.23	TOTAL			\$	13,929.93	\$	(3,100.29)	-18.2%
MONTHLY CONSUMPTION 1000KW,100000KW	/FCURRENT BILL	kw	RATE \$/KW		CH \$	HARGE	NEW BILL AFTER MARR		RATE \$/KW	CHA \$.RGE		PACT DLLARS	IMPA	СТ

	SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE	50 950	0.0000		COST OF POWER KW DISTRIBUTION KW	1000 3.7886 1000 1.3762		
	1ST BLOCK	\$/KWH				\$/KWH		
	250 KWH NEXT BLOCK	250	0.0000	\$ -	COST OF POWER KWH	100000 0.0440	\$ 4,403.69	
	12250	12250	0.0791	\$ 968.98	MONTHLY DISTRIBUTION			
	NEXT BLOCK BALANCE	87500	0.0000 0.0573	\$ - \$ 5,013.75	CHARGE		\$ 338.34	
	TOTAL			\$ 11,160.23	TOTAL		\$ 9,906.77	\$ (1,253.45) -11.2%
MONTHLY CONSUMPTION 1000KW,300000KV	WI CURRENT BILL K	W RATE \$/KW		CHARGE \$	NEW BILL AFTER MARR	RATE \$/KW	CHARGE \$	IMPACT IMPACT DOLLARS
	SERVICE CHARGE	ψ		\$ 10,542.00		ψ,	•	5022110
	1ST BLOCK 50 KW	50	0.0000		COST OF POWER KW	1000 3.7886	\$ 3,788.59	
	2ND BLOCK BALANCE	950	0.0000	\$ -	DISTRIBUTION KW	1000 1.3762		
		\$/KWF		\$ 5,177.50		\$/KWH		
	1ST BLOCK 250 KWH	250	0.0000	\$ -	COST OF POWER KWH	200000 0.0440	\$ 8,807.37	
	NEXT BLOCK 12250	12250	0.0791	\$ 968.98				
	NEXT BLOCK		0.0000		MONTHLY DISTRIBUTION CHARGE		\$ 338.34	
	BALANCE	287500		\$ 16,473.75				
	TOTAL			\$ 22,620.23	TOTAL		\$ 14,310.46	\$ (8,309.77) -36.7%
MONTHLY CONSUMPTION 1000KW,500000KV	WI CURRENT BILL				NEW BILL AFTER MARR			
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	K	W RATE \$/KW		CHARGE \$		RATE \$/KW	CHARGE \$	IMPACT IMPACT DOLLARS
	SERVICE CHARGE	ψπττν		\$ 10,542.00		φ/1CVV	Ψ	DOLLANG
	1ST BLOCK 50				COST OF POWER KW			
	KW 2ND BLOCK	50	0.0000	\$ -	DISTRIBUTION KW	1000 3.7886 1000 1.3762	\$ 3,788.59 \$ 1,376.15	
	BALANCE	950 \$/KWH		\$ 5,177.50		\$/KWH		
	1ST BLOCK 250 KWH	250	0.0000	\$ -	COST OF POWER KWH	500000 0.0440	\$ 22,018.44	
	NEXT BLOCK 12250	12250	0.0791	\$ 968.98				
	NEXT BLOCK		0.0000	\$ -	MONTHLY DISTRIBUTION CHARGE		\$ 338.34	
	BALANCE	487500	0.0573	\$ 27,933.75				
	TOTAL			\$ 34,080.23	TOTAL		\$ 27,521.52	\$ (6,558.70) -19.2%
GENERAL SERVICE >50 KW TIME OF	USE							
	CURRENT BILL				UNBUNDLED BILL			
ENTER DESIRED CONSUMPTION LEVELS	SERVICE CHARG	E		0.0000				
	K							
	11	W RATE		CHARGE		RATE	CHARGE	IMPACT IMPACT
	WINTER FIRST	W RATE \$/KW		CHARGE \$		RATE \$/KW	CHARGE \$	IMPACT IMPACT DOLLARS
	WINTER FIRST 50 KW			\$	COST OF POWER			
	WINTER FIRST 50 KW WINTER SECOND		0.0000	\$ \$ -		\$/KW	\$	
	WINTER FIRST 50 KW WINTER SECOND BLOCK WINTER			\$ \$ -	COST OF POWER WINTER PEAK		\$	
	WINTER FIRST 50 KW WINTER SECOND BLOCK	\$/KW	0.0000 0.0000 5.6000	\$ \$ - \$ -	WINTER PEAK	\$/KW 11.8210 \$/KWH	\$ -	
	WINTER FIRST 50 KW WINTER SECOND BLOCK WINTER BALANCE BLOCK		0.0000 0.0000 5.6000	\$ \$ - \$ -		\$/KW 11.8210	\$ \$ - \$ -	
	WINTER FIRST 50 KW WINTER SECOND BLOCK WINTER BALANCE BLOCK WINTER PEAK FIRST BLOCK	\$/KW	0.0000 0.0000 5.6000	\$ - \$ -	WINTER PEAK WINTER PEAK WINTER OFF PEAK DISTRIBUTION KW	\$/KW 11.8210 \$/KWH 0.0630	\$ - \$ - \$ -	
	WINTER FIRST 50 KW WINTER SECOND BLOCK WINTER BALANCE BLOCK WINTER PEAK FIRST BLOCK WINTER PEAK NEXT BLOCK	\$/KW	0.0000 0.0000 5.6000	s s s s	WINTER PEAK WINTER PEAK WINTER OFF PEAK	\$/KW 11.8210 \$/KWH 0.0630 0.0345	\$ - \$ - \$ -	
	WINTER FIRST 50 KW WINTER SECOND BLOCK WINTER BALANCE BLOCK WINTER PEAK FIRST BLOCK WINTER PEAK NEXT BLOCK WINTER PEAK NEXT BLOCK WINTER PEAK NEXT BLOCK	\$/KW	0.0000 0.0000 5.6000 0.1290	s s - s - s -	WINTER PEAK WINTER PEAK WINTER OFF PEAK DISTRIBUTION KW MONTHLY SERVICE	\$/KW 11.8210 \$/KWH 0.0630 0.0345	\$ - \$ - \$ - \$ -	
	WINTER FIRST 50 KW WINTER SECOND BLOCK WINTER BALANCE BLOCK WINTER PEAK FIRST BLOCK WINTER PEAK NEXT BLOCK WINTER PEAK NEXT BLOCK WINTER PEAK NEXT BLOCK WINTER PEAK NEXT BLOCK WINTER PEAK NEXT BLOCK WINTER PEAK NEXT BLOCK	\$/KW	0.0000 0.0000 5.6000 4 0.1290 0.0000	s	WINTER PEAK WINTER PEAK WINTER OFF PEAK DISTRIBUTION KW MONTHLY SERVICE	\$/KW 11.8210 \$/KWH 0.0630 0.0345	\$ - \$ - \$ - \$ -	
	WINTER FIRST 50 KW WINTER SECOND BLOCK WINTER BALANCE BLOCK WINTER PEAK FIRST BLOCK WINTER PEAK NEXT BLOCK WINTER PEAK NEXT BLOCK WINTER PEAK NEXT BLOCK WINTER DEAK NEXT BLOCK WINTER DEAK NEXT BLOCK WINTER BALANCE BLOCK WINTER OFF	\$/KW	0.0000 0.0000 5.6000 0.1290 0.0000 0.0000	s	WINTER PEAK WINTER PEAK WINTER OFF PEAK DISTRIBUTION KW MONTHLY SERVICE	\$/KW 11.8210 \$/KWH 0.0630 0.0345	\$ - \$ - \$ - \$ -	
	WINTER FIRST 50 KW WINTER SECOND BLOCK WINTER BALANCE BLOCK WINTER PEAK FIRST BLOCK WINTER PEAK NEXT BLOCK WINTER PEAK WEXT BLOCK WINTER BALANCE BALANCE BLOCK	\$/KW	0.0000 0.0000 5.6000 4 0.1290 0.0000	s	WINTER PEAK WINTER PEAK WINTER OFF PEAK DISTRIBUTION KW MONTHLY SERVICE	\$/KW 11.8210 \$/KWH 0.0630 0.0345	\$ - \$ - \$ - \$ -	
	WINTER FIRST 50 KW WINTER SECOND BLOCK WINTER BALANCE BLOCK WINTER PEAK FIRST BLOCK WINTER PEAK NEXT BLOCK WINTER PEAK NEXT BLOCK WINTER BALANCE BLOCK WINTER OFF PEAK ALL TOTAL	\$/KW	0.0000 0.0000 5.6000 0.1290 0.0000 0.0000 0.0880 0.0345	s	WINTER PEAK WINTER PEAK WINTER OFF PEAK DISTRIBUTION KW MONTHLY SERVICE CHARGE	\$/KW 11.8210 \$/KWH 0.0630 0.0345	\$ - \$ - \$ - \$ -	
	WINTER FIRST 50 KW WINTER SECOND BLOCK WINTER BALANCE BLOCK WINTER PEAK FIRST BLOCK WINTER PEAK NEXT BLOCK WINTER PEAK NEXT BLOCK WINTER PEAK NEXT BLOCK WINTER BLANCE BLOCK WINTER OFF PEAK ALL TOTAL CURRENT BILL	\$/KW	0.0000 0.0000 5.6000 0.1290 0.0000 0.0000 0.0880 0.0345	\$ \$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	WINTER PEAK WINTER PEAK WINTER OFF PEAK DISTRIBUTION KW MONTHLY SERVICE CHARGE	\$/KW 11.8210 \$/KWH 0.0630 0.0345	\$ - \$ - \$ - \$ - 3,880.9750	DOLLARS
	WINTER FIRST 50 KW WINTER SECOND BLOCK WINTER BALANCE BLOCK WINTER PEAK FIRST BLOCK WINTER PEAK NEXT BLOCK WINTER PEAK NEXT BLOCK WINTER BALANCE BLOCK WINTER OFF PEAK ALL TOTAL	\$/KW	0.0000 0.0000 5.6000 0.1290 0.0000 0.0000 0.0880 0.0345	s	WINTER PEAK WINTER PEAK WINTER OFF PEAK DISTRIBUTION KW MONTHLY SERVICE CHARGE	\$/KW 11.8210 \$/KWH 0.0630 0.0345	\$ - \$ - \$ - \$ - 3,880.9750	DOLLARS
	WINTER FIRST 50 KW WINTER SECOND BLOCK WINTER BALANCE BLOCK WINTER PEAK FIRST BLOCK WINTER PEAK NEXT BLOCK WINTER PEAK NEXT BLOCK WINTER PEAK NEXT BLOCK WINTER BLANCE BLOCK WINTER OFF PEAK ALL TOTAL CURRENT BILL	\$/KWI \$/KWH E W RATE	0.0000 0.0000 5.6000 0.1290 0.0000 0.0000 0.0880 0.0345	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	WINTER PEAK WINTER PEAK WINTER OFF PEAK DISTRIBUTION KW MONTHLY SERVICE CHARGE	\$/KW 11.8210 \$/KWH 0.0630 0.0345 1.2055	\$ - \$ - \$ - \$ - \$ 3,880.9750	DOLLARS \$ 3,880.97 #DIV/0!
	WINTER FIRST 50 KW WINTER SECOND BLOCK WINTER BALANCE BLOCK WINTER PEAK FIRST BLOCK WINTER PEAK NEXT BLOCK WINTER PEAK NEXT BLOCK WINTER OFF BALANCE BLOCK WINTER OFF PEAK ALL TOTAL CURRENT BILL SERVICE CHARGE SUMMER FIRST 50 KW SUMMER	\$/KWF	0.0000 0.0000 5.6000 0.1290 0.0000 0.0000 0.0880 0.0345	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	WINTER PEAK WINTER PEAK WINTER OFF PEAK DISTRIBUTION KW MONTHLY SERVICE CHARGE	\$/KW 11.8210 \$/KWH 0.0630 0.0345 1.2055	\$ - \$ - \$ - \$ - \$ - \$ 3,880.9750	DOLLARS \$ 3,880.97 #DIV/0!
	WINTER FIRST 50 KW WINTER SECOND BLOCK WINTER BALANCE BLOCK WINTER PEAK FIRST BLOCK WINTER PEAK NEXT BLOCK WINTER BALANCE BLOCK WINTER OFF PEAK ALL TOTAL CURRENT BILL SERVICE CHARGI K SUMMER FIRST 50 KW SUMMER SECOND BLOCK	\$/KWI \$/KWH E W RATE	0.0000 0.0000 5.6000 0.1290 0.0000 0.0000 0.0880 0.0345	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	WINTER PEAK WINTER PEAK WINTER OFF PEAK DISTRIBUTION KW MONTHLY SERVICE CHARGE TOTAL UNBUNDLED BILL	\$/KW 11.8210 \$/KWH 0.0630 0.0345 1.2055	\$ - \$ - \$ - \$ - 3,880.9750 CHARGE	DOLLARS \$ 3,880.97 #DIV/0!
	WINTER FIRST 50 KW WINTER SECOND BLOCK WINTER BALANCE BLOCK WINTER PEAK FIRST BLOCK WINTER PEAK NEXT BLOCK WINTER BALANCE BLOCK WINTER OFF PEAK ALL TOTAL CURRENT BILL SERVICE CHARGI K SUMMER FIRST 50 KW SUMMER FIRST 50 KW SUMMER BLOCK SUMMER BALANCE	\$/KWI \$/KWH E W RATE	0.0000 0.0000 5.6000 0.1290 0.0000 0.0000 0.0345	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	WINTER PEAK WINTER PEAK WINTER OFF PEAK DISTRIBUTION KW MONTHLY SERVICE CHARGE TOTAL UNBUNDLED BILL COST OF POWER	\$/KW 11.8210 \$/KWH 0.0630 0.0345 1.2055	\$ - \$ - \$ - \$ - 3,880.9750 CHARGE	DOLLARS \$ 3,880.97 #DIV/0!
	WINTER FIRST 50 KW WINTER SECOND BLOCK WINTER BALANCE BLOCK WINTER PEAK FIRST BLOCK WINTER PEAK NEXT BLOCK WINTER PEAK NEXT BLOCK WINTER PEAK NEXT BLOCK WINTER OFF PEAK ALL TOTAL CURRENT BILL SERVICE CHARGI K SUMMER FIRST 50 KW SUMMER SECOND BLOCK SUMMER	\$/KWI \$/KWH E W RATE	0.0000 0.0000 5.6000 0.1290 0.0000 0.0000 0.0345	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	WINTER PEAK WINTER PEAK WINTER OFF PEAK DISTRIBUTION KW MONTHLY SERVICE CHARGE TOTAL UNBUNDLED BILL COST OF POWER	\$/KW 11.8210 \$/KWH 0.0630 0.0345 1.2055	\$ - \$ - \$ - \$ - 3,880.9750 CHARGE	DOLLARS \$ 3,880.97 #DIV/0!
	WINTER FIRST 50 KW WINTER SECOND BLOCK WINTER BALANCE BLOCK WINTER PEAK FIRST BLOCK WINTER PEAK NEXT BLOCK WINTER BALANCE BLOCK WINTER OFF PEAK ALL TOTAL CURRENT BILL SERVICE CHARGI K SUMMER FIRST 50 KW SUMMER FIRST 50 KW SUMMER BLOCK SUMMER BALANCE	\$/KWI \$/KWH E W RATE	0.0000 0.0000 5.6000 0.1290 0.0000 0.0000 0.0345	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	WINTER PEAK WINTER PEAK WINTER OFF PEAK DISTRIBUTION KW MONTHLY SERVICE CHARGE TOTAL UNBUNDLED BILL COST OF POWER	\$/KW 11.8210 \$/KWH 0.0630 0.0345 1.2055 RATE \$/KW	\$ - \$ - \$ - \$ - \$ 3,880.9750 CHARGE \$	DOLLARS \$ 3,880.97 #DIV/0!
	WINTER FIRST 50 KW WINTER SECOND BLOCK WINTER BALANCE BLOCK WINTER PEAK FIRST BLOCK WINTER PEAK NEXT BLOCK WINTER PEAK NEXT BLOCK WINTER OFF PEAK ALL TOTAL CURRENT BILL SERVICE CHARGI K SUMMER FIRST 50 KW SUMMER SECOND BLOCK SUMMER SECOND BLOCK SUMMER BALANCE BLOCK SUMMER SECOND BLOCK SUMMER BALANCE BLOCK BLOCK SUMMER BALANCE BLOCK	\$/KWI \$/KWI- E W RATE \$/KW	0.0000 0.0000 5.6000 0.1290 0.0000 0.0000 0.0345	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	WINTER PEAK WINTER PEAK WINTER OFF PEAK DISTRIBUTION KW MONTHLY SERVICE CHARGE TOTAL UNBUNDLED BILL COST OF POWER SUMMER PEAK	\$/KW 11.8210 \$/KWH 0.0630 0.0345 1.2055 RATE \$/KW	\$ - \$ - \$ 3,880.977 CHARGE \$ - \$	DOLLARS \$ 3,880.97 #DIV/0!

	SUMMER PEAK NEXT BLOCK SUMMER PEAK NEXT				0.0000									
	BLOCK SUMMER				0.0000	\$	-	DISTRIBUTION KW		1.2055	\$	-		
	BALANCE BLOCK SUMMER OFF				0.0742	\$	-	MONTHLY SERVICE CHARGE				3,880.9750		
	PEAK ALL				0.0237		-							
	TOTAL					\$	-	TOTAL			\$	3,880.97	\$ 3,880.9	97 #DIV/0!
GENERAL SERVICE - INTERMEDIATE	USE													
ENTER DESIRED CONSUMPTION LEVEL	CURRENT BILL	KW		RATE		CHARGI	Ē	NEW BILL AFTER MARR		RATE	СН	ARGE	IMPACT	IMPACT
	WINTER PEAK			\$/KW		\$ \$	-			\$/KW	\$		DOLLARS	
	WINTER PEAK WINTER OFF			\$/KWH	0.0000	\$	-	COST OF POWER KW: WINTER PEAK		11.8211	\$	-		
	PEAK				0.0000	\$	-	DISTRIBUTION KW		\$ 0.14	\$ \$	-		
								COST OF POWER KWH: WINTER PEAK WINTER OFF PEAK MONTHLY DISTRIBUTION		0.0643 0.0353	\$	-		
	TOTAL					\$	-	CHARGE TOTAL			\$ \$	604.21 604.21	\$ 604.2	21 #DIV/0!
	CURRENT BILL SUMMER							NEW BILL AFTER MARR						
	PEAK SUMMER			\$/KWH	0.0000	\$	-			RATE \$/KW	CH	ARGE	IMPACT DOLLARS	IMPACT
	PEAK SUMMER OFF				0.0000	\$	-	COST OF POWER KW:						
	PEAK				0.0000	\$	-	SUMMER PEAK DISTRIBUTION KW		8.9388 \$ 0.14		-		
								COST OF POWER KWH: SUMMER PEAK SUMMER OFF PEAK		\$/KWH 0.0531 0.0243		- -		
								MONTHLY DISTRIBUTION CHARGE			\$	604.21		
	TOTAL					\$	-	TOTAL			\$	604.21	\$ 604.2	21 #DIV/0!
MONTHLY CONSUMPTION 3000 KW, 500,000		KW		RATE \$/KW	0.0000	CHARGI \$ \$.	NEW BILL AFTER MARR		RATE \$/KW	СН	ARGE	IMPACT DOLLARS	IMPACT
MONTHLY CONSUMPTION 3000 KW, 500,000	WINTER PEAK		3000	\$/KW \$/KWH		\$ \$	E -	NEW BILL AFTER MARR COST OF POWER KW: WINTER PEAK				ARGE 35,463.22		IMPACT
MONTHLY CONSUMPTION 3000 KW, 500,000	WINTER PEAK		3000	\$/KW \$/KWH	0.0000	\$ \$ \$	-	COST OF POWER KW:	3000	\$/KW 11.8211	\$	35,463.22		IMPACT
MONTHLY CONSUMPTION 3000 KW, 500,000	WINTER PEAK WINTER PEAK WINTER OFF		3000 250,000	\$/KW \$/KWH	0.0000	\$ \$ \$		COST OF POWER KW: WINTER PEAK DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER OFF PEAK		\$/KW 11.8211	\$ \$			IMPACT
MONTHLY CONSUMPTION 3000 KW, 500,000	WINTER PEAK WINTER PEAK WINTER OFF		3000 250,000	\$/KW \$/KWH	0.0000 0.0000 0.0000	\$ \$ \$		COST OF POWER KW: WINTER PEAK DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK	3000 3000 250000	\$/KW 11.8211 \$ 0.14 0.0643	\$ \$	35,463.22 422.79 16,064.71		
MONTHLY CONSUMPTION 3000 KW, 500,000	WINTER PEAK WINTER PEAK WINTER OFF PEAK		3000 250,000	\$/KW \$/KWH	0.0000 0.0000 0.0000	\$ \$ \$ \$	-	COST OF POWER KW: WINTER PEAK DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER OFF PEAK MONTHLY DISTRIBUTION CHARGE	3000 3000 250000	\$/KW 11.8211 \$ 0.14 0.0643	\$ \$ \$ \$ \$	35,463.22 422.79 16,064.71 8,836.91 604.21	DOLLARS	
MONTHLY CONSUMPTION 3000 KW, 500,000	WINTER PEAK WINTER PEAK WINTER OFF PEAK TOTAL CURRENT BILL	KW	3000 250,000	\$/KW \$/KWH	0.0000 0.0000 0.0000	\$ \$ \$ \$	-	COST OF POWER KW: WINTER PEAK DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER OFF PEAK MONTHLY DISTRIBUTION CHARGE	3000 3000 250000 250000	\$/KW 11.8211 \$ 0.14 0.0643	\$ \$ \$\$	35,463.22 422.79 16,064.71 8,836.91 604.21	DOLLARS	
MONTHLY CONSUMPTION 3000 KW, 500,000	WINTER PEAK WINTER PEAK WINTER OFF PEAK TOTAL CURRENT BILL SUMMER PEAK	KW	3000 250,000 250,000 3000	\$/KW \$/KWH RATE \$/KW	0.0000 0.0000 0.0000	\$ \$ \$ \$ CHARGI	-	COST OF POWER KW: WINTER PEAK DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER PEAK MONTHLY DISTRIBUTION CHARGE TOTAL	3000 3000 250000 250000	\$/KW 11.8211 \$ 0.14 0.0643 0.0353	\$ \$ \$ \$ CH.	35,463.22 422.79 16,064.71 8,836.91 604.21 61,391.85	DOLLARS \$ 61,391.8 IMPACT	85 #DIV/0!
MONTHLY CONSUMPTION 3000 KW, 500,000	WINTER PEAK WINTER PEAK WINTER OFF PEAK TOTAL CURRENT BILL SUMMER PEAK SUMMER PEAK	KW	3000 250,000 250,000 3000	\$/KW \$/KWH RATE \$/KW	0.0000 0.0000 0.0000	\$ \$ \$ \$ CHARGI \$		COST OF POWER KW: WINTER PEAK DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER PEAK MONTHLY DISTRIBUTION CHARGE TOTAL NEW BILL AFTER MARR COST OF POWER KW:	3000 3000 250000 250000	\$ 0.14 \$ 0.0643 0.0353 RATE \$/KW	\$ \$ \$ \$ CH.	35,463.22 422.79 16,064.71 8,836.91 604.21 61,391.85	DOLLARS \$ 61,391.8 IMPACT	85 #DIV/0!
MONTHLY CONSUMPTION 3000 KW, 500,000	WINTER PEAK WINTER PEAK WINTER OFF PEAK TOTAL CURRENT BILL SUMMER PEAK SUMMER	KW	3000 250,000 250,000 3000	\$/KW \$/KWH RATE \$/KW	0.0000 0.0000 0.0000	\$ \$ \$ \$ CHARGI	· · · · · · · · · · · · · · · · · · ·	COST OF POWER KW: WINTER PEAK DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER PEAK MONTHLY DISTRIBUTION CHARGE TOTAL NEW BILL AFTER MARR COST OF POWER KW: SUMMER PEAK	3000 3000 250000 250000	\$/KW 11.8211 \$ 0.14 0.0643 0.0353 RATE \$/KW 8.9388 \$ 0.14	\$ \$ \$ \$ \$ CH. \$ \$ \$	35,463.22 422.79 16,064.71 8,836.91 604.21 61,391.85 ARGE	DOLLARS \$ 61,391.8 IMPACT	85 #DIV/0!
MONTHLY CONSUMPTION 3000 KW, 500,000	WINTER PEAK WINTER OFF PEAK TOTAL CURRENT BILL SUMMER PEAK SUMMER PEAK SUMMER PEAK SUMMER OFF	KW	3000 250,000 250,000 3000 250,000	\$/KW \$/KWH RATE \$/KW	0.0000 0.0000 0.0000 0.0000 0.0000	\$ \$ \$ \$ CHARGI		COST OF POWER KW: WINTER PEAK DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER PEAK MONTHLY DISTRIBUTION CHARGE TOTAL NEW BILL AFTER MARR COST OF POWER KW: SUMMER PEAK DISTRIBUTION KW COST OF POWER KWH: SUMMER PEAK	3000 3000 250000 250000 3000 3000	\$\(\text{KW}\) 11.8211 \$ 0.14 0.0643 0.0353 RATE \$\(\text{KW}\) 8.9388 \$ 0.14 \$\(\text{KWH}\) 0.0531	\$ \$ \$ \$ \$ CH. \$ \$ \$	35,463.22 422.79 16,064.71 8,836.91 604.21 61,391.85 ARGE 26,816.48 422.79	DOLLARS \$ 61,391.8 IMPACT	85 #DIV/0! IMPACT
MONTHLY CONSUMPTION 3000 KW, 500,000 MONTHLY CONSUMPTION 3000 KW,1MILL K	WINTER PEAK WINTER OFF PEAK TOTAL CURRENT BILL SUMMER PEAK SUMMER PEAK SUMMER OFF PEAK TOTAL	kW	3000 250,000 250,000 3000 250,000	RATE \$/KWH	0.0000 0.0000 0.0000 0.0000 0.0000 0.0000	\$		COST OF POWER KW: WINTER PEAK DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER PEAK MONTHLY DISTRIBUTION CHARGE TOTAL NEW BILL AFTER MARR COST OF POWER KW: SUMMER PEAK DISTRIBUTION KW COST OF POWER KWH: SUMMER PEAK SUMMER OFF PEAK MONTHLY DISTRIBUTION CHARGE	3000 3000 250000 250000 3000 3000	\$\(\text{KW}\) 11.8211 \$ 0.14 0.0643 0.0353 RATE \$\(\text{KW}\) 8.9388 \$ 0.14 \$\(\text{KWH}\) 0.0531	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	35,463.22 422.79 16,064.71 8,836.91 604.21 61,391.85 ARGE 26,816.48 422.79 13,268.55 6,067.11 604.21	\$ 61,391.8 IMPACT DOLLARS	85 #DIV/0! IMPACT
	WINTER PEAK WINTER OFF PEAK TOTAL CURRENT BILL SUMMER PEAK SUMMER PEAK SUMMER PEAK SUMMER OFF PEAK TOTAL WINTER PEAK WINTER PEAK WINTER PEAK WINTER PEAK WINTER PEAK	ĸw	3000 250,000 3000 250,000 3000 250,000 3000 500,000	RATE S/KWH S/KWH	0.0000 0.0000 0.0000 0.0000 0.0000 0.0000	\$		COST OF POWER KW: WINTER PEAK DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER PEAK MONTHLY DISTRIBUTION CHARGE TOTAL NEW BILL AFTER MARR COST OF POWER KW: SUMMER PEAK DISTRIBUTION KW COST OF POWER KWH: SUMMER PEAK SUMMER OF PEAK MONTHLY DISTRIBUTION CHARGE TOTAL	3000 3000 250000 250000 3000 3000	\$/KW 11.8211 \$ 0.14 0.0643 0.0353 RATE \$/KW 8.9388 \$ 0.14 \$/KWH 0.0531 0.0243 RATE \$/KW	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	35,463.22 422.79 16,064.71 8,836.91 604.21 61,391.85 ARGE 26,816.48 422.79 13,268.55 6,067.11 604.21 47,179.14	\$ 61,391.8 IMPACT DOLLARS \$ 47,179.1	85 #DIV/0! IMPACT
	WINTER PEAK WINTER PEAK WINTER OFF PEAK TOTAL CURRENT BILL SUMMER PEAK SUMMER PEAK SUMMER OFF PEAK TOTAL WICURRENT BILL WINTER PEAK WINTER PEAK	ĸw	3000 250,000 250,000 3000 250,000 3000	RATE S/KWH S/KWH	0.0000 0.0000 0.0000 0.0000 0.0000	\$		COST OF POWER KW: WINTER PEAK DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER PEAK WINTER OFF PEAK MONTHLY DISTRIBUTION CHARGE TOTAL NEW BILL AFTER MARR COST OF POWER KW: SUMMER PEAK DISTRIBUTION KW COST OF POWER KWH: SUMMER OFF PEAK MONTHLY DISTRIBUTION CHARGE TOTAL NEW BILL AFTER MARR	3000 3000 250000 250000 3000 3000 250000	\$/KW 11.8211 \$ 0.14 0.0643 0.0353 RATE \$/KW 8.9388 \$ 0.14 \$/KWH 0.0531 0.0243 RATE \$/KWH 11.8211	\$ \$ \$ \$ \$ \$ CH. \$ \$ \$ \$ \$ \$ \$ \$ \$	35,463.22 422.79 16,064.71 8,836.91 604.21 61,391.85 ARGE 26,816.48 422.79 13,268.55 6,067.11 604.21 47,179.14 ARGE	\$ 61,391.8 IMPACT DOLLARS \$ 47,179.1	85 #DIV/0! IMPACT
	WINTER PEAK WINTER OFF PEAK TOTAL CURRENT BILL SUMMER PEAK SUMMER PEAK SUMMER PEAK SUMMER OFF PEAK TOTAL WINTER PEAK WINTER PEAK WINTER PEAK WINTER PEAK	ĸw	3000 250,000 3000 250,000 3000 250,000 3000 500,000	RATE S/KWH S/KWH	0.0000 0.0000 0.0000 0.0000 0.0000 0.0000	\$		COST OF POWER KW: WINTER PEAK DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK MONTHLY DISTRIBUTION CHARGE TOTAL NEW BILL AFTER MARR COST OF POWER KW: SUMMER PEAK DISTRIBUTION KW COST OF POWER KWH: SUMMER PEAK SUMMER OFF PEAK MONTHLY DISTRIBUTION CHARGE TOTAL NEW BILL AFTER MARR COST OF POWER KWH: SUMMER OFF PEAK MONTHLY DISTRIBUTION CHARGE TOTAL NEW BILL AFTER MARR	3000 3000 250000 3000 3000 250000 3000	\$/KW 11.8211 \$ 0.14 0.0643 0.0353 RATE \$/KW 8.9388 \$ 0.14 \$/KWH 0.0531 0.0243 RATE \$/KWH 11.8211	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	35,463.22 422.79 16,064.71 8,836.91 604.21 61,391.85 ARGE 26,816.48 422.79 13,268.55 6,067.11 47,179.14 ARGE 35,463.22	\$ 61,391.8 IMPACT DOLLARS \$ 47,179.1	85 #DIV/0! IMPACT

	CURRENT BILL	KW	RATE		CHAR	GE	NEW BILL AFTER MARR		RATE		CHAF	RGE		IMPACT
	SUMMER PEAK		\$/KW 3000	0.0000	\$	-	COST OF POWER KW:		\$/KW		\$		DOLLARS	
	SUMMER		\$/KWH		•		SUMMER PEAK	3000		9388		26,816.48		
	PEAK SUMMER OFF PEAK		500,000 500,000	0.0000		-	DISTRIBUTION KW	3000	\$/KWH	0.14	Ф	422.79		
	I EAK		300,000	0.0000	Ţ		COST OF POWER KWH: SUMMER PEAK SUMMER OFF PEAK	500000 500000	0.0	0531 0243		26,537.10 12,134.21		
	TOTAL				\$	-	MONTHLY DISTRIBUTION CHARGE TOTAL				\$ \$	604.21 66,514.80	\$ 66,514.80	#DIV/0!
MONTHLY CONSUMPTION 3000 KW, 1.5 MILL	KCURRENT BILL	KW	RATE		CHAR	C.F.	NEW BILL AFTER MARR		RATE		CHAF	205	IMPACT	IMPACT
	WINTER PEAK		\$/KW 3000	0.0000	\$	GE			\$/KW		\$	KGE	DOLLARS	IMPACT
	WINTER PEAK		\$/KWH 750,000			-	COST OF POWER KW: WINTER PEAK	3000	11 1	8211	e	35,463.22		
	WINTER OFF PEAK		750,000	0.0000		-	WINTERFEAR	3000	11.0	0211	Φ	33,403.22		
	FLAR		730,000	0.0000	Ψ		DISTRIBUTION KW	3000	\$	0.14	\$	422.79		
							COST OF POWER KWH: WINTER PEAK WINTER OFF PEAK MONTHLY DISTRIBUTION	750000 750000			\$	48,194.13 26,510.72		
	TOTAL				\$	-	CHARGE TOTAL				\$ \$ 1	604.21 11,195.08	\$ 111,195.08	#DIV/0!
	CURRENT BILL	KW	RATE		CHAR	GE	NEW BILL AFTER MARR		RATE		CHAF	RGE	IMPACT	IMPACT
	SUMMER		\$/KW		\$				\$/KW		\$		DOLLARS	
	PEAK		3000 \$/KWH	0.0000	\$	-	COST OF POWER KW: SUMMER PEAK	3000	8.9	9388	\$	26,816.48		
	SUMMER PEAK		750,000	0.0000	\$	-	DISTRIBUTION KW	3000	\$	0.14	\$	422.79		
	SUMMER OFF PEAK		750,000	0.0000	\$	-			\$/KWH					
							COST OF POWER KWH: SUMMER PEAK SUMMER OFF PEAK	750000 750000		0531 0243		39,805.66 18,201.32		
							MONTHLY DISTRIBUTION CHARGE				\$	604.21		
	TOTAL				\$	-	TOTAL				\$	85,850.46	\$ 85,850.46	#DIV/0!
LARGE USE														
ENTER DESIRED CONSUMPTION LEVEL	CURRENT BILL						NEW BILL AFTER MARR							
ENTER DESIRED CONSUMPTION LEVEL		KW	RATE \$/KW		CHAR	GE	NEW BILL AFTER MARR		RATE \$/KW		CHAF	RGE	IMPACT DOLLARS	IMPACT
ENTER DESIRED CONSUMPTION LEVEL	WINTER PEAK	KW			\$	GE -	COST OF POWER KW:		\$/KW		\$	RGE		IMPACT
ENTER DESIRED CONSUMPTION LEVEL	WINTER PEAK WINTER PEAK WINTER OFF	KW	\$/KW	0.0000	\$ \$	-			\$/KW		\$	RGE -		IMPACT
ENTER DESIRED CONSUMPTION LEVEL	WINTER PEAK WINTER PEAK	KW	\$/KW		\$ \$	GE	COST OF POWER KW:		\$/KW 12.4		\$	RGE - -		IMPACT
ENTER DESIRED CONSUMPTION LEVEL	WINTER PEAK WINTER PEAK WINTER OFF	KW	\$/KW	0.0000	\$ \$	-	COST OF POWER KW: WINTER PEAK DISTRIBUTION KW COST OF POWER KWH:		\$/KW 12.4 \$	4851 0.36	\$ \$ \$	RGE		IMPACT
ENTER DESIRED CONSUMPTION LEVEL	WINTER PEAK WINTER PEAK WINTER OFF	KW	\$/KW	0.0000	\$ \$	-	COST OF POWER KW: WINTER PEAK DISTRIBUTION KW		\$/KW 12.4 \$	4851	\$ \$ \$	-		IMPACT
ENTER DESIRED CONSUMPTION LEVEL	WINTER PEAK WINTER PEAK WINTER OFF	KW	\$/KW	0.0000	\$ \$	-	COST OF POWER KW: WINTER PEAK DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER OF PEAK		\$/KW 12.4 \$	0.36 0.615 0.338	\$ \$ \$ \$ \$	-		IMPACT #DIV/0!
ENTER DESIRED CONSUMPTION LEVEL	WINTER PEAK WINTER PEAK WINTER OFF PEAK	KW	\$/KW	0.0000	\$ \$ \$	-	COST OF POWER KW: WINTER PEAK DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER OFF PEAK MONTHLY DISTRIBUTION CHARGE		\$/KW 12.4 \$	0.36 0.615 0.338	\$ \$ \$ \$ \$	- - - 13,220.10	DOLLARS	
ENTER DESIRED CONSUMPTION LEVEL	WINTER PEAK WINTER PEAK WINTER OFF PEAK	KW	\$/KWF	0.0000	\$\$ \$ \$		COST OF POWER KW: WINTER PEAK DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER OFF PEAK MONTHLY DISTRIBUTION CHARGE		\$/KW 12.4 \$ 0.0	4851 0.36 0615 0338	\$ \$ \$ \$ \$ \$ \$ \$	- - - 13,220.10 13,220.10	\$ 13,220.10	#DIV/0!
ENTER DESIRED CONSUMPTION LEVEL	WINTER PEAK WINTER PEAK WINTER OFF PEAK TOTAL CURRENT BILL	KW	\$/KW	0.0000	\$ \$ \$		COST OF POWER KW: WINTER PEAK DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER OFF PEAK MONTHLY DISTRIBUTION CHARGE TOTAL		\$/KW 12.4 \$	4851 0.36 0615 0338	\$ \$ \$ \$ \$	- - - 13,220.10 13,220.10	DOLLARS	
ENTER DESIRED CONSUMPTION LEVEL	WINTER PEAK WINTER PEAK WINTER OFF PEAK TOTAL	KW	\$AKW \$AKWH RATE \$AKW	0.0000	\$ \$ \$ CHARGE		COST OF POWER KW: WINTER PEAK DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER OFF PEAK MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER KW:		\$/KW 12.4 \$ 0.0 0.0	0.36 0.615 0.338	\$ \$ \$ \$ \$ CHAF	- - - 13,220.10 13,220.10	\$ 13,220.10	#DIV/0!
ENTER DESIRED CONSUMPTION LEVEL	WINTER PEAK WINTER PEAK WINTER OFF PEAK TOTAL CURRENT BILL SUMMER PEAK SUMMER	KW	\$/KWI-	0.0000	\$ \$ \$ \$ CHARC \$		COST OF POWER KW: WINTER PEAK DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER OFF PEAK MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER KW: SUMMER PEAK		\$/KW 12.4 \$ 0.0 0.0 RATE \$/KW	0.36 0.615 0.338	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- - - 13,220.10 13,220.10	\$ 13,220.10	#DIV/0!
ENTER DESIRED CONSUMPTION LEVEL	WINTER PEAK WINTER PEAK WINTER OFF PEAK TOTAL CURRENT BILL SUMMER PEAK SUMMER PEAK SUMMER OFF	KW	\$AKW \$AKWH RATE \$AKW	0.0000 0.0000 1.6800 0.0000	\$ \$ \$ \$ CHARG \$	GE	COST OF POWER KW: WINTER PEAK DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER OFF PEAK MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER KW:		\$/KW 12.4 \$ 0.0 0.0 RATE \$/KW 8.4	0.36 0.615 0.338	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- - - 13,220.10 13,220.10	\$ 13,220.10	#DIV/0!
ENTER DESIRED CONSUMPTION LEVEL	WINTER PEAK WINTER PEAK WINTER OFF PEAK TOTAL CURRENT BILL SUMMER PEAK SUMMER PEAK	KW	\$AKW \$AKWH RATE \$AKW	0.0000	\$ \$ \$ \$ CHARG \$		COST OF POWER KW: WINTER PEAK DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER OFF PEAK MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER KW: SUMMER PEAK		12.4 \$ 0.0 0.0 RATE \$/KW 8.4 \$ \$/KWH	0.36 0.615 0.338	\$ \$ \$ \$ \$ \$ \$ \$ CHAR \$ \$ \$ \$ \$ \$ \$	- - - 13,220.10 13,220.10	\$ 13,220.10	#DIV/0!
ENTER DESIRED CONSUMPTION LEVEL	WINTER PEAK WINTER PEAK WINTER OFF PEAK TOTAL CURRENT BILL SUMMER PEAK SUMMER PEAK SUMMER OFF	KW	\$AKW \$AKWH RATE \$AKW	0.0000 0.0000 1.6800 0.0000	\$ \$ \$ \$ CHARG \$	GE	COST OF POWER KW: WINTER PEAK DISTRIBUTION KW COST OF POWER KWH: WINTER OFE PEAK MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER KW: SUMMER PEAK DISTRIBUTION KW COST OF POWER KWH: SUMMER PEAK SUMMER OFF PEAK MONTHLY DISTRIBUTION		12.4 \$ 0.0 0.0 RATE \$/KW 8.4 \$ \$/KWH	4851 0.36 0615 0338 4634 0.36	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- - 13,220.10 13,220.10 RGE - -	\$ 13,220.10	#DIV/0!
ENTER DESIRED CONSUMPTION LEVEL	WINTER PEAK WINTER PEAK WINTER OFF PEAK TOTAL CURRENT BILL SUMMER PEAK SUMMER PEAK SUMMER OFF	KW	\$AKW \$AKWH RATE \$AKW	0.0000 0.0000 1.6800 0.0000	\$ \$ \$ \$ CHARG \$	GE	COST OF POWER KW: WINTER PEAK DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER OFF PEAK MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER KW: SUMMER PEAK DISTRIBUTION KW COST OF POWER KWH: SUMMER PEAK SUMMER PEAK SUMMER OFF PEAK		12.4 \$ 0.0 0.0 RATE \$/KW 8.4 \$ \$/KWH	0.36 0615 0338 4634 0.36	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- - - 13,220.10 13,220.10 RGE - -	\$ 13,220.10	#DIV/0!
	WINTER PEAK WINTER PEAK WINTER OFF PEAK TOTAL CURRENT BILL SUMMER PEAK SUMMER PEAK SUMMER OFF PEAK TOTAL	- kw	\$AKW \$AKWH RATE \$AKW	0.0000 0.0000 1.6800 0.0000	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	GE	COST OF POWER KW: WINTER PEAK DISTRIBUTION KW COST OF POWER KWH: WINTER OFF PEAK WONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER KW: SUMMER PEAK DISTRIBUTION KW COST OF POWER KWH: SUMMER PEAK SUMMER PEAK SUMMER PEAK SUMMER PEAK MONTHLY DISTRIBUTION CHARGE TOTAL		12.4 \$ 0.0 0.0 RATE \$/KW 8.4 \$ \$/KWH	0.36 0615 0338 4634 0.36	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- - - 13,220.10 13,220.10 RGE	\$ 13,220.10 IMPACT DOLLARS	#DIV/0!
ENTER DESIRED CONSUMPTION LEVEL MONTHLY CONSUMPTION 5000 KW, 0.5 MILL	WINTER PEAK WINTER PEAK WINTER OFF PEAK TOTAL CURRENT BILL SUMMER PEAK SUMMER PEAK SUMMER OFF PEAK TOTAL	- kw	\$/KW \$/KWH RATE \$/KWH \$/KWH	0.0000 0.0000 1.6800 0.0000	\$ \$ \$ \$ \$ \$ CHARGE \$ \$ \$ \$ \$ \$ \$ \$ CHARGE \$ \$ \$	GE	COST OF POWER KW: WINTER PEAK DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER OFF PEAK MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER KW: SUMMER PEAK DISTRIBUTION KW COST OF POWER KWH: SUMMER PEAK SUMMER OFF PEAK MONTHLY DISTRIBUTION CHARGE		\$ 0.0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0	4851 0.36 00615 0338 4634 0.36 0508 0232	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- - - - - - - - - - - - - - - - - - -	\$ 13,220.10 IMPACT DOLLARS \$ 13,220.10	#DIV/0!
	WINTER PEAK WINTER PEAK WINTER OFF PEAK TOTAL CURRENT BILL SUMMER PEAK SUMMER PEAK SUMMER OFF PEAK TOTAL	kw	\$AW \$AWH RATE \$AW \$AWH RATE \$AW 5000	1.6800 0.0000 0.0000	\$ \$ \$ \$ \$ \$ CHARI \$ \$ \$ \$ \$ \$ \$ \$	GE COST OF POWER KW: WINTER PEAK DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER PEAK MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER KW: SUMMER PEAK DISTRIBUTION KW COST OF POWER KWH: SUMMER PEAK SUMMER PEAK SUMMER OFF PEAK MONTHLY DISTRIBUTION CHARGE TOTAL		12.4 \$ 0.0 0.0 RATE \$/KW 8.4 \$ \$/KWH 0.0	4851 0.36 00615 0338 4634 0.36 0508 0232	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- - - - - - - - - - - - - - - - - - -	\$ 13,220.10 IMPACT DOLLARS \$ 13,220.10	#DIV/0!	
	WINTER PEAK WINTER PEAK WINTER OFF PEAK TOTAL CURRENT BILL SUMMER PEAK SUMMER PEAK SUMMER TOTAL TOTAL KURRENT BILL WINTER PEAK WINTER PEAK	- kw	S/KWI- RATE S/KWI- RATE S/KWI-	1.6800 0.0000 0.0000	S S S S S S S S S S S S S S S S S S S	GE COST OF POWER KW: WINTER PEAK DISTRIBUTION KW COST OF POWER KWH: WINTER OFF PEAK WONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER KW: SUMMER PEAK DISTRIBUTION KW COST OF POWER KWH: SUMMER PEAK SUMMER PEAK SUMMER PEAK SUMMER PEAK MONTHLY DISTRIBUTION CHARGE TOTAL		\$ 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.	4851 0.36 00615 0338 4634 0.36 0508 0232	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- - - - - - - - - - - - - - - - - - -	\$ 13,220.10 IMPACT DOLLARS \$ 13,220.10	#DIV/0!	
	WINTER PEAK WINTER OFF PEAK TOTAL CURRENT BILL SUMMER PEAK SUMMER PEAK SUMMER PEAK TOTAL KCURRENT BILL WINTER PEAK	- kw	SAW SAWH RATE SAW SAWH	1.6800 0.0000 1.0000 0.0000 0.0000	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	GE	COST OF POWER KW: WINTER PEAK DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER PEAK WINTER OFF PEAK MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER KW: SUMMER PEAK DISTRIBUTION KW COST OF POWER KWH: SUMMER PEAK SUMMER OFF PEAK MONTHLY DISTRIBUTION CHARGE TOTAL NEW BILL AFTER MARR COST OF POWER KW: WINTER PEAK	5000	\$ 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.	4851 0.36 0615 0338 4634 0.36 0508 0232	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		\$ 13,220.10 IMPACT DOLLARS \$ 13,220.10	#DIV/0!
	WINTER PEAK WINTER OFF PEAK TOTAL CURRENT BILL SUMMER PEAK SUMMER PEAK SUMMER PEAK TOTAL KCURRENT BILL WINTER PEAK WINTER PEAK WINTER PEAK WINTER PEAK	- kw	RATE S/KWI- S/KWI- S/KWI- S/KWI- S/KWI- S/KWI- S/KWI- S/KWI-	1.6800 0.0000 0.0000 0.0000 0.0000	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	GE GE 450.00	COST OF POWER KW: WINTER PEAK DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER OFF PEAK MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER KW: SUMMER PEAK DISTRIBUTION KW COST OF POWER KWH: SUMMER PEAK SUMMER OFF PEAK MONTHLY DISTRIBUTION CHARGE TOTAL NEW BILL AFTER MARR COST OF POWER KW:		\$ 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.	4851 0.36 0615 0338 4634 0.36 0.508 0232	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		\$ 13,220.10 IMPACT DOLLARS \$ 13,220.10	#DIV/0!

	TOTAL		\$ 11,450.00	MONTHLY DISTRIBUTION CHARGE TOTAL		\$ 13,220.10 \$ 101,266.00	\$ 89,816.00 784.4%
	CURRENT BILL KW	RATE \$/KW	CHARGE \$	UNBUNDLED BILL	RATE \$/KW	CHARGE \$	IMPACT IMPACT DOLLARS
	SUMMER PEAK	5000 1.6800 \$/KWH	\$ 8,400.00	COST OF POWER KW: SUMMER PEAK	5000 8.4634	\$ 42,316.81	
	SUMMER PEAK SUMMER OFF	250,000 0.0000		DISTRIBUTION KW	5000 \$ 0.36	\$ 1,784.25	
	PEAK	250,000 0.0000) \$ -	COST OF POWER KWH: SUMMER PEAK SUMMER OFF PEAK	\$/KWH 250,000 0.0508 250,000 0.0232		
	TOTAL		\$ 8,400.00	MONTHLY DISTRIBUTION CHARGE TOTAL		\$ 13,220.10 \$ 75,829.41	\$ 67,429.41 802.7%
MONTHLY CONSUMPTION 5000 KW, 1 MILL K	VICURRENT BILL KW	RATE	CHARGE	UNBUNDLED BILL	RATE	CHARGE	IMPACT IMPACT
	WINTER PEAK WINTER PEAK	\$/KW 5000 2.2900 \$/KWH 500,000 0.0000	\$ 0 \$ 11,450.00 0 \$ -	COST OF POWER KW: WINTER PEAK	\$/KW 5000 12.4851	\$ 62,425.65	DOLLARS
	WINTER OFF PEAK	500,000 0.0000		DISTRIBUTION KW	5000 \$ 0.36		
				COST OF POWER KWH: WINTER PEAK WINTER OFF PEAK	500,000 0.0615 500,000 0.0338	\$ 30,754.50	
	TOTAL		\$ 11,450.00	MONTHLY DISTRIBUTION CHARGE TOTAL		\$ 13,220.10 \$ 125,101.99	\$ 113,651.99 992.6%
	CURRENT BILL KW	RATE	CHARGE	UNBUNDLED BILL	RATE	CHARGE	IMPACT IMPACT
	SUMMER PEAK	\$/KW 5000 1.6800 \$/KWH	\$ 8,400.00	COST OF POWER KW: SUMMER PEAK	\$/KW 5000 8.4634	\$ \$ 42,316.81	DOLLARS
	SUMMER PEAK	500,000 0.0000) \$ -	DISTRIBUTION KW	5000 \$ 0.36		
	SUMMER OFF PEAK	500,000 0.0000) \$ -	COST OF POWER KWH: SUMMER PEAK SUMMER OFF PEAK	\$/KWH 500,000 0.0508 500,000 0.0232		
	TOTAL		\$ 8,400.00	MONTHLY DISTRIBUTION CHARGE TOTAL		\$ 13,220.10 \$ 94,337.67	\$ 85,937.67 1023.1%
MONTHLY CONSUMPTION 5000 KW, 1.5 MILL	KCURRENT BILL KW	RATE \$/KW	CHARGE \$	UNBUNDLED BILL	RATE \$/KW	CHARGE \$	IMPACT IMPACT DOLLARS
	WINTER PEAK WINTER PEAK WINTER OFF	5000 2.2900 \$/KWH 750,000 0.0000) \$ 11,450.00	COST OF POWER KW: WINTER PEAK	5000 12.4851		
	PEAK	750,000 0.0000		DISTRIBUTION KW	5000 \$ 0.36	\$ 1,784.25	
				COST OF POWER KWH: WINTER PEAK WINTER OFF PEAK MONTHLY DISTRIBUTION	750,000 0.0615 750,000 0.0338	\$ 25,376.24	
	TOTAL		\$ 11,450.00	CHARGE TOTAL		\$ 13,220.10 \$ 148,937.98	\$ 137,487.98 1200.8%
	CURRENT BILL KW	RATE \$/KW	CHARGE \$	UNBUNDLED BILL	RATE \$/KW	CHARGE \$	IMPACT IMPACT DOLLARS
	SUMMER PEAK	5000 1.6800 \$/KWH	\$ 8,400.00	COST OF POWER KW: SUMMER PEAK	5000 8.4634	\$ 42,316.81	
	SUMMER PEAK SUMMER OFF	750,000 0.0000) \$ -	DISTRIBUTION KW	5000 \$ 0.36		
	PEAK	750,000 0.0000) \$ -	COST OF POWER KWH: SUMMER PEAK SUMMER OFF PEAK	\$/KWH 750,000 0.0508 750,000 0.0232		
	TOTAL		\$ 8,400.00	MONTHLY DISTRIBUTION CHARGE TOTAL		\$ 13,220.10 \$ 112,845.92	\$ 104,445.92 1243.4%

SHEET 12 - SENSITIVITY ANALYSIS 1
NAME OF UTILITY
LICENCE NUMBER
DATE Harmonization RUD Model Oct 30/2000 VERSION NUMBER NAME OF CONTACT PHONE NUMBER

RATE IMPACT OF VARYING THE PERCENTAGES OF VARIABLE AND SERVICE CHARGE REVENUE

FOR UNBUNDLED RATES

THIS SECTION OF THE SPREADSHEET ALLOWS YOU TO VARY THE PERCENTAGES OF VARIABLE CHARGE AND SERVICE CHARGE REVENUES TO INVESTIGATE THE RATE IMPACTS FROM RATE DESIGN OF MAKING CHANGES IN THE CHOSEN LEVEL OF THESE VARIABLES. YOU WILL NEED TO ADD GENERAL SERVICE TIME OF USE >50 KW CONSUMPTION DATA YOURSELF FOR SENSITIVITY ANALYSIS 1, 2 AND 3.

RESIDENTIAL

VARIABLE REVENUE SERVICE TOTAL REVENUE \$ 1,776,173.00 (A) DISTRIBUTION REVENUE

(B) CHOSEN REVENUE SHARES

(C) RE-ALLOCATED REVENUE (A)*(B) \$ 710,469.20 \$1,065,703.80 \$1,776,173.00

(D) RETAIL KWH 106,336,959

(E) NUMBER OF CUSTOMERS 11308

(F) DISTRIBUTION KWH RATE (\$/KWH) (C)/(D)	\$0.0067														
(G) MONTHLY SERVICE CHARGE (C)/(E)/12		\$7.8536	6												
RESIDENTIAL CLASS															
NON-TIME OF USE	CURRENT BILL						UN	BUNDLED BILL							
	SERVICE	СWН	RATE \$/KWH		CHAR \$	RGE			KWH	RATE \$/KWH	CHAR \$	GE		ACT LARS	IMPACT
ENTER DESIRED CONSUMPTION LEVEL	CHARGE				\$	-		ST OF POWER		0.0697	\$	-			
	FIRST 250 KWH			0.0732	s		DIS	TRIBUTION ARGE				\$7.85			
	BALANCE			0.0000			DIS	STRIBUTION		0.0067	s	-			
	TOTAL				\$	-		TAL			\$	7.85	\$	7.85	#DIV/0!
	CURRENT BILL						UN	BUNDLED BILL							
		(WH	RATE \$/KWH		CHAR \$	RGE			KWH	RATE \$/KWH	CHAR \$:GE		ACT LARS	IMPACT
MONTHLY CONSUMPTION OF 250 KWH	SERVICE CHARGE				\$			ST OF POWER	2	50 0.0697	\$	17.42			
	FIRST 250						MC DIS	NTHLY STRIBUTION							
	KWH	25	0	0.0732	\$	18.30	CH	ARGE STRIBUTION			\$	7.85			
	BALANCE TOTAL		0	0.0000	\$	18.30	KW TO	/H TAL	2	50 0.0067	\$	1.67 26.94	\$	8.64	47.2%
		(WH	RATE \$/KWH		CHAI	RGE			KWH	RATE \$/KWH	CHAF	RGE		PACT	IMPACT
MONTHLY CONSUMPTION OF 500 KWH	SERVICE CHARGE				\$			ST OF POWER	5	0.0697	\$	34.83			
	FIRST 250						DIS	NTHLY STRIBUTION							
	KWH	25		0.0732		18.30	CH DIS	ARGE STRIBUTION			\$	7.85			
	BALANCE TOTAL	25	0	0.0000	\$	18.30	KW TO	/H TAL	5	0.0067	\$ \$	3.34 46.02	\$	27.72	151.5%
		(WH	RATE \$/KWH		CHAI \$	RGE			KWH	RATE \$/KWH	CHAF \$	RGE			IMPACT
MONTHLY CONSUMPTION OF 750 KWH	SERVICE CHARGE				\$	-		ST OF POWER	7:	50 0.0697	\$	52.25			
	FIRST 250						DIS	NTHLY STRIBUTION							
	KWH BALANCE	25		0.0732		18.30		ARGE STRIBUTION			\$	7.85			
	TOTAL	50	10	0.0000	\$	18.30		TAL	7:	50 0.0067	\$ \$	5.01 65.11	\$	46.81	255.8%
		(WH	RATE		CHAI	005			KWH	RATE	CHAF	205		PACT	IMPACT
	SERVICE	WH	\$/KWH		\$	KGE			KWH	\$/KWH	\$	KGE		LLARS	IMPACI
MONTHLY CONSUMPTION OF 1000 KWH	CHARGE				\$	-		ST OF POWER	10	0.0697	\$	69.66			
	FIRST 250 KWH	25	·0	0.0732	•	18.30	DIS	STRIBUTION ARGE			\$	7.85			
	BALANCE	75		0.0000		10.30		STRIBUTION	10	0 0.0067	s	6.68			
	TOTAL	73		0.0000	\$	18.30		TAL	10	0.0007	\$	84.20	\$	65.90	360.1%
		(WH	RATE		CHA	PGE			KWH	RATE	CHAF	P.C.E			IMPACT
	SERVICE	· · · · · ·	\$/KWH		\$	NOL			IXVIII	\$/KWH	\$	(OL			IIVII AOT
MONTHLY CONSUMPTION OF 1500 KWH	CHARGE				\$	-		ST OF POWER	15	0.0697	\$	104.49			
	FIRST 250 KWH	25	i0	0.0732	s	18.30	DIS	STRIBUTION ARGE			\$	7.85			
	BALANCE	125		0.0000		-		TRIBUTION	15	0 0.0067	s	10.02			
	TOTAL	.20			\$	18.30		TAL	.0		\$	122.37	\$	104.07	568.7%
	ŀ	(WH	RATE		CHA	RGE			KWH	RATE	CHAF	RGE	IMI	PACT	IMPACT
	SERVICE		\$/KWH		\$					\$/KWH	\$			LLARS	
MONTHLY CONSUMPTION OF 2000 KWH	CHARGE				\$	-	co	ST OF POWER	20	0.0697	\$	139.32			

	FIRST 250 KWH	250	0.0732	\$ 18.30	MONTHLY DISTRIBUTION CHARGE DISTRIBUTION		\$ 7.85	
	BALANCE TOTAL	1750	0.0000	\$ - \$ 18.30	KWH TOTAL	2000 0.006	7 \$ 13.36 \$ 160.54	\$ 142.24 777.3%
	KWH	RATE \$/KWH		CHARGE \$		KWH RATE \$/KWH	CHARGE \$	IMPACT IMPACT DOLLARS
ANNUAL CONSUMPTION OF 20000 KWH	SERVICE CHARGE			\$ -	COST OF POWER		7 \$ 1,393.22	
	FIRST 250 KWH	3000	0.0732	\$ 219.60	DISTRIBUTION CHARGE		\$ 94.24	
	BALANCE TOTAL	17000	0.0000	\$ - \$ 219.60	DISTRIBUTION KWH TOTAL	20000 0.006	7 \$ 133.63 \$ 1,621.09	\$ 1,401.49 638.2%
	KWH	RATE		CHARGE		KWH RATE	CHARGE	IMPACT IMPACT
ANNUAL CONSUMPTION OF 30000 KWH	SERVICE CHARGE	\$/KWH		\$ -	COST OF POWER	\$/KWH	\$	DOLLARS
	FIRST 250 KWH	3000	0.0732	\$ 219.60	DISTRIBUTION CHARGE DISTRIBUTION		\$ 94.24	
	BALANCE TOTAL	27000	0.0000	\$ - \$ 219.60	KWH TOTAL	30000 0.006	7 \$ 200.44 \$ 2,384.51	\$ 2,164.91 985.8%
GENERAL SERVICE <50 KW	VARIABLE :	SERVICE	TOTAL					
(A) DISTRIBUTION REVENUE		CHARGE R	TOTAL EVENUE 7,525.00					
(B) CHOSEN REVENUE SHARES	0.400	0.600						
(C) RE-ALLOCATED REVENUE (A)*(B)	\$ 171,010.00 \$ 25	6,515.00 \$ 42	7,525.00					
(D) RETAIL KWH	79,786,668							
(E) NUMBER OF CUSTOMERS	©0.0004	1359						
(F) DISTRIBUTION KWH RATE (\$/KWH) (C)/(D) (G) MONTHLY SERVICE CHARGE (C)/(E)/12	\$0.0021	15.7294						
ENTER DESIRED CONSUMPTION LEVEL	CURRENT BILL				UNBUNDLED BILL			
	KW SERVICE	RATE \$/KW		CHARGE \$		RATE \$/KW	CHARGE \$	IMPACT IMPACT DOLLARS
	CHARGE 1ST BLOCK 50		0.0000	REQUIREMENT				
	KW 2ND BLOCK		0.0000	\$ -	DISTRIBUTION KW		\$ -	
	BALANCE	\$/KWH	5.4500	\$ -		\$/KWH		
	1ST BLOCK 250 KWH NEXT BLOCK		0.0000	\$ -	COST OF POWER KWH	0.067	8 \$ -	
	12250		0.0791	\$ -	MONTHLY			
	NEXT BLOCK			s -	DISTRIBUTION CHARGE DISTRIBUTION		\$15.7294	
	BALANCE		0.0573	\$ -	KWH	2000 0.002	1 \$ 4.29	
	TOTAL			\$ -	TOTAL		\$ 20.02	\$ 20.02 #DIV/0!
MONTHLY CONSUMPTION 10 KW,2000 KWH	CURRENT BILL KW	RATE		CHARGE	UNBUNDLED BILL	RATE	CHARGE	IMPACT IMPACT
	SERVICE CHARGE	\$/KW		s -		\$/KW	\$	DOLLARS
	1ST BLOCK 50 KW	10	0.0000	\$ -				
	2ND BLOCK BALANCE	0	5.4500	s -	DISTRIBUTION KW		\$ -	
	1ST BLOCK	\$/KWH			COST OF POWER	\$/KWH		
	250 KWH NEXT BLOCK 12250	250 1750	0.0000		KWH	2000 0.067	8 \$ 135.70	
		1730	0.0731	9 130.43	MONTHLY DISTRIBUTION			
	NEXT BLOCK BALANCE		0.0573	\$ - \$ -	CHARGE DISTRIBUTION KWH	2000 0.002	\$ 15.73 1 \$ 4.29	
	TOTAL		0.0373	\$ 138.43	TOTAL	2000 0.002	\$ 155.71	\$ 17.29 12.5%
MONTHLY CONSUMPTION 50 KW, 5000 KWH	CURRENT BILL				UNBUNDLED BILL			
	KW	RATE \$/KW		CHARGE \$		RATE \$/KW	CHARGE \$	IMPACT IMPACT DOLLARS
	CHARGE 1ST BLOCK 50			\$ -				
	KW 2ND BLOCK	50	0.0000	\$ -	DISTRIBUTION KW		\$ -	
	BALANCE	0 \$/KWH	5.4500	\$ -		\$/KWH		
	1ST BLOCK 250 KWH NEXT BLOCK	250	0.0000	\$ -	COST OF POWER KWH	5000 0.067	8 \$ 339.24	
	12250	4750	0.0791	\$ 375.73	MONTHLY			
	NEXT BLOCK		0.0000	\$ -	DISTRIBUTION CHARGE		\$ 15.73	
	BALANCE		0.0573	\$ -	DISTRIBUTION KWH	5000 0.002	1 \$ 10.72	

	TOTAL			\$ 375.73	TOTAL		\$ 365.68	\$ (10.04) -2.7%
GENERAL SERVICE NON TIME OF USE >50	ĸw							
GENERAL SERVICE NON TIME OF USE 250	VARIABLE	SERVICE CHARGE R	TOTAL EVENUE					
(A) DISTRIBUTION REVENUE	REVENUE		B,995.00					
(B) CHOSEN REVENUE SHARES	0.400	0.600						
(C) RE-ALLOCATED REVENUE (A)*(B)	\$ 307,598.00 \$ 46	1,397.00 \$ 768	8,995.00					
(D) RETAIL KW	288,632							
(E) NUMBER OF CUSTOMERS		142						
(F) DISTRIBUTION KW RATE (\$/KW) (C)/(D)	\$1.0657							
(G) MONTHLY SERVICE CHARGE (C)/(E)/12	\$2	270.7729						
ENTER DESIRED CONSUMPTION LEVEL	CURRENT BILL KW	RATE		CHARGE	UNBUNDLED BILL	RATE	CHARGE	IMPACT IMPACT
	SERVICE	\$/KW		\$		\$/KW	\$	DOLLARS
	CHARGE 1ST BLOCK 50			\$ 11,172.00	COST OF POWER			
	KW KW		0.0000	\$ -	KW DISTRIBUTION	3.7886	\$ -	
	2ND BLOCK BALANCE		0.0000 5.4500		KW	1.0657	\$ -	
	1ST BLOCK	\$/KWH		•	COST OF POWER	\$/KWH		
	250 KWH NEXT BLOCK		0.0000	\$ -	KWH	0.0440	\$ -	\$ - #DIV/0!
	12250		0.0791	\$ -	MONTHLY			
	NEXT BLOCK		0.0000	s -	DISTRIBUTION CHARGE		\$270.7729	
	BALANCE		0.0573		OHAROL		ψ210.1123	
	TOTAL			\$ -	TOTAL		\$ 270.77	\$ 270.77 #DIV/0!
MONTHLY CONSUMPTION 100KW,20000KWH	CURRENT BILL				UNBUNDLED BILL			
	KW	RATE \$/KW		CHARGE \$		RATE \$/KW	CHARGE \$	IMPACT IMPACT DOLLARS
	SERVICE CHARGE			\$ -				
	1ST BLOCK 50 KW	50	0.0000	\$ -	COST OF POWER KW	100 3.7886	\$ 378.86	
	2ND BLOCK		0.0000		DISTRIBUTION KW	100 1.0657	\$ 106.57	
	BALANCE	50 \$/KWH	5.4500	\$ 272.50		\$/KWH		
	1ST BLOCK 250 KWH	250	0.0000	\$ -	COST OF POWER KWH	20000 0.0440	\$ 880.74	
	NEXT BLOCK 12250	12250	0.0791	\$ 968.98				
					MONTHLY DISTRIBUTION			
	NEXT BLOCK BALANCE	7500	0.0000 0.0573		CHARGE		\$ 270.77	
	TOTAL			\$ 1,671.23	TOTAL		\$ 1,636.94	\$ (34.28) -2.1%
MONTHLY CONSUMPTION 100KW,30000KWH	CURRENT BILL				UNBUNDLED BILL			
MONTHLY CONSUMPTION TOURW, SUCCESSARY	KW	RATE \$/KW		CHARGE \$	UNBUNDLED BILL	RATE \$/KW	CHARGE \$	IMPACT IMPACT DOLLARS
	SERVICE	\$/KVV				\$/KVV	\$	DOLLARS
	CHARGE 1ST BLOCK 50			\$ -	COST OF POWER			
	KW	50	0.0000		KW DISTRIBUTION	100 3.7886		
	2ND BLOCK BALANCE	50	0.0000 5.4500		KW	100 1.0657	\$ 106.57	
	1ST BLOCK	\$/KWH	0.0000	•	COST OF POWER	\$/KWH	0 100111	
	250 KWH NEXT BLOCK	250	0.0000		KWH	30000 0.0440	\$ 1,321.11	
	12250	12250	0.0791	\$ 968.98	MONTHLY			
	NEXT BLOCK BALANCE	17500	0.0000	\$ - \$ 1,002.75	DISTRIBUTION CHARGE		\$ 270.77	
		17500	0.0573		TOTAL		ê 2.077.24	® (400.00) 7.40/
	TOTAL			\$ 2,244.23	TOTAL		\$ 2,077.31	\$ (166.92) -7.4%
MONTHLY CONSUMPTION 100KW,40000KWH	CURRENT BILL KW	RATE		CHARGE	UNBUNDLED BILL	RATE	CHARGE	IMPACT IMPACT
	SERVICE	\$/KW		\$		\$/KW	\$	DOLLARS
	CHARGE			\$ -	COST OF DOWER			
	1ST BLOCK 50 KW	50	0.0000	\$ -	COST OF POWER KW	100 3.7886	\$ 378.86	
	2ND BLOCK	50	0.0000		DISTRIBUTION KW	100 1.0657	\$ 106.57	
	BALANCE	\$/KWH	5.4500	\$ 2/2.50	COST OF DOWER	\$/KWH		
	1ST BLOCK 250 KWH NEXT BLOCK	250	0.0000	\$ -	COST OF POWER KWH	40000 0.0440	\$ 1,761.47	
	12250	12250	0.0791	\$ 968.98	MONTHLY			
	NEXT BLOCK		0.0000	s -	DISTRIBUTION CHARGE		\$ 270.77	
	BALANCE	27500	0.0000 0.0573		OHANGE		Ψ ΔΙΨ.ΙΙ	
	TOTAL			\$ 2,817.23	TOTAL		\$ 2,517.68	\$ (299.55) -10.6%
MONTHLY CONSUMPTION 500KW,150000KWH	CURRENT BILL				UNBUNDLED BILL			
	KW	RATE \$/KW		CHARGE \$		RATE \$/KW	CHARGE \$	IMPACT IMPACT DOLLARS
	SERVICE CHARGE			\$ -				

	1ST BLOCK 50			COST OF POWE	R			
	KW	50	0.0000 \$	- KW DISTRIBUTION	500	3.7886	\$ 1,894.29	
	2ND BLOCK BALANCE	450	0.0000 \$ 5.4500 \$ 2,45	- KW 2.50	500	1.0657	\$ 532.85	
	1ST BLOCK	\$/KWH		COST OF POWE		KWH		
	250 KWH NEXT BLOCK	250	0.0000 \$	- KWH	150000	0.0440	\$ 6,605.53	
	12250	12250	0.0791 \$ 96	8.98 MONTHLY				
	NEXT BLOCK		0.0000 \$	DISTRIBUTION - CHARGE			\$ 270.77	
	BALANCE	137500	0.0573 \$ 7,87					
	TOTAL		\$ 11,30	0.23 TOTAL			\$ 9,303.45	\$ (1,996.77) -17.7%
MONTHLY CONSUMPTION 500KW,200000KWH	CURRENT BILL			UNBUNDLED BIL	LL			
	KW	RATE \$/KW	CHARGI \$			RATE KW	CHARGE \$	IMPACT IMPACT DOLLARS
	SERVICE CHARGE		\$					
	1ST BLOCK 50 KW	50	0.0000 \$	COST OF POWE KW	R 500	3.7886	\$ 1,894.29	
	2ND BLOCK		0.0000 \$	DISTRIBUTION - KW	500	1.0657		
	BALANCE	450 \$/KWH	5.4500 \$ 2,45			s/KWH	002.00	
	1ST BLOCK 250 KWH	250	0.0000 \$	COST OF POWE KWH		0.0440	\$ 8,807.37	
	NEXT BLOCK 12250	12250		8.98			• •,•••••	
	12230	12230	0.0791 \$ 90	MONTHLY DISTRIBUTION				
	NEXT BLOCK	107500	0.0000 \$	- CHARGE			\$ 270.77	
	BALANCE	187500	0.0573 \$ 10,74					
	TOTAL		\$ 14,16	5.23 TOTAL			\$ 11,505.30	\$ (2,659.93) -18.8%
MONTHLY CONSUMPTION 500KW,250000KWH	CURRENT BILL KW	RATE	CHARGI	UNBUNDLED BIL	LL .	2475	CHARGE	IMPACT IMPACT
		\$/KW	\$	Ξ.		RATE \$/KW	CHARGE \$	IMPACT IMPACT DOLLARS
	SERVICE CHARGE		\$		_			
	1ST BLOCK 50 KW	50	0.0000 \$	COST OF POWE - KW	FR 500	3.7886	\$ 1,894.29	
	2ND BLOCK		0.0000 \$	- DISTRIBUTION - KW	500	1.0657	\$ 532.85	
	BALANCE	450 \$/KWH	5.4500 \$ 2,45			kwh		
	1ST BLOCK 250 KWH	250	0.0000 \$	COST OF POWE - KWH		0.0440	\$ 11,009.22	
	NEXT BLOCK 12250	12250	0.0791 \$ 96	8.98				
				MONTHLY DISTRIBUTION				
	NEXT BLOCK BALANCE	237500	0.0000 \$ 0.0573 \$ 13,60	- CHARGE			\$ 270.77	
	TOTAL		\$ 17,03				\$ 13,707.14	\$ (3,323.08) -19.5%
MONTHLY CONSUMPTION 1000KW,100000KWH	CURRENT BILL KW	RATE	CHARGI	UNBUNDLED BIL	L ,	RATE	CHARGE	IMPACT IMPACT
MONTHLY CONSUMPTION 1000KW,100000KWH	KW	RATE \$/KW	CHARGI \$	UNBUNDLED BIL		RATE \$/KW	CHARGE \$	IMPACT IMPACT DOLLARS
MONTHLY CONSUMPTION 1000KW,100000KWH	KW SERVICE CHARGE							
MONTHLY CONSUMPTION 1000KW,100000KWH	KW SERVICE		\$	COST OF POWE			\$	
MONTHLY CONSUMPTION 1000KW,100000KWH	SERVICE CHARGE 1ST BLOCK 50 KW	\$/KW 50	\$ 0.0000 \$ 0.0000 \$	COST OF POWE KW DISTRIBUTION KW	:R	\$/KW	\$ \$ 3,788.59	
MONTHLY CONSUMPTION 1000KW,100000KWH	SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE	\$/KW	\$ \$ 0.0000 \$	COST OF POWE KW DISTRIBUTION KW	R 1000	3.7886	\$ \$ 3,788.59	
MONTHLY CONSUMPTION 1000KW,100000KWH	SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH	\$/KW 50 950	\$ 0.0000 \$ 0.0000 \$	COST OF POWE KW DISTRIBUTION KW	1000 1000 1000	3.7886 1.0657 \$/KWH	\$ \$ 3,788.59	
MONTHLY CONSUMPTION 1000KW,100000KWH	SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK	\$/KW 50 950 \$/KWH	\$ 0.0000 \$ 0.0000 \$ 5.4500 \$ 5,17	COST OF POWE WW DISTRIBUTION KW COST OF POWE KWH	1000 1000 1000	3.7886 1.0657 \$/KWH	\$ 3,788.59 \$ 1,065.71	
MONTHLY CONSUMPTION 1000KW,100000KWH	SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 12250	\$/KW 50 950 \$/KWH 250	\$ 0.0000 \$ 0.0000 \$ 5.4500 \$ 5,170 \$ 0.0000 \$	COST OF POWE KW T.50 COST OF POWE KW COST OF POWE KWH 8.98 MONTHLY DISTRIBUTION	1000 1000 1000	3.7886 1.0657 \$/KWH	\$ 3,788.59 \$ 1,065.71 \$ 4,403.69	
MONTHLY CONSUMPTION 1000KW,100000KWH	SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK	\$/KW 50 950 \$/KWH 250	\$ 0.0000 \$ 0.0000 \$ 5.4500 \$ 5,17	COST OF POWE KW DISTRIBUTION KW 7.50 COST OF POWE KWH 8.98 MONTHLY DISTRIBUTION CHARGE C CHARGE	1000 1000 1000	3.7886 1.0657 \$/KWH	\$ 3,788.59 \$ 1,065.71	
MONTHLY CONSUMPTION 1000KW,100000KWH	SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 12250 NEXT BLOCK	\$/KW 50 950 \$/KWH 250 12250	\$ 0.0000 \$ 0.0000 \$ 5.4500 \$ 5.17	COST OF POWE KW DISTRIBUTION KW 7.50 COST OF POWE KWH 8.98 MONTHLY DISTRIBUTION CHARGE 3.75	1000 1000 1000	3.7886 1.0657 \$/KWH	\$ 3,788.59 \$ 1,065.71 \$ 4,403.69	
	SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 12250 NEXT BLOCK BALANCE TOTAL	\$/KW 50 950 \$/KWH 250 12250	\$ 0.0000 \$ 0.0791 \$ 96 0.0000 \$ 5.4500 \$ 5.17	COST OF POWE KW DISTRIBUTION KW 7.50 COST OF POWE KWH 8.98 MONTHLY DISTRIBUTION CHARGE 0.23 TOTAL	1000 1000 10000 R 100000	3.7886 1.0657 \$/KWH	\$ 3,788.59 \$ 1,065.71 \$ 4,403.69 \$ 270.77	DOLLARS
MONTHLY CONSUMPTION 1000KW,100000KWH MONTHLY CONSUMPTION 1000 KW,300000KWH	SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 12250 NEXT BLOCK BALANCE	\$/KW 50 950 \$/KWH 250 12250 87500	\$ 0.0000 \$ 0.0000 \$ 5.4500 \$ 5.17 0.0000 \$ 0.0791 \$ 96 0.0000 \$ 0.0573 \$ 5.01 \$ 11,16	COST OF POWE KW DISTRIBUTION KW 7.50 COST OF POWE KWH 8.98 MONTHLY DISTRIBUTION CHARGE 3.75 TOTAL UNBUNDLED BIL	R 1000 1000 R 100000	3.7886 1.0657 \$/KWH 0.0440	\$ 3,788.59 \$ 1,065.71 \$ 4,403.69 \$ 270.77 \$ 9,528.76	\$ (1,631.47) -14.6%
	SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 12250 NEXT BLOCK BALANCE TOTAL CURRENT BILL KW SERVICE	\$/KW 50 950 \$/KWH 250 12250 87500	\$ 0.0000 \$ 0.0000 \$ 5.4500 \$ 5.17 0.0000 \$ 0.0791 \$ 96 0.0000 \$ 0.0573 \$ 5.01 CHARGI	COST OF POWE KW DISTRIBUTION KW 7.50 COST OF POWE KWH 68.98 MONTHLY DISTRIBUTION CHARGE 3.75 UNBUNDLED BILL UNBUNDLED BILL	R 1000 1000 R 100000	3.7886 1.0657 \$/KWH 0.0440	\$ 3,788.59 \$ 1,065.71 \$ 4,403.69 \$ 270.77 \$ 9,528.76	\$ (1,631.47) -14.6%
	SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 12250 NEXT BLOCK BALANCE TOTAL CURRENT BILL KW SERVICE CHARGE 1ST BLOCK 50	\$/KW 50 950 \$/KWH 250 12250 87500 RATE \$/KW	\$ 0.0000 \$ 0.0000 \$ 5.4500 \$ 5.17 0.0000 \$ 0.0791 \$ 96 0.0000 \$ 0.0573 \$ 5.01 CHARGI	COST OF POWE KW DISTRIBUTION KW 7.50 COST OF POWE KWH 8.98 MONTHLY DISTRIBUTION CHARGE 3.75 UNBUNDLED BIL	R 1000 10000 R 100000 R 100000	3.7886 1.0657 \$/KWH 0.0440	\$ 3,788.59 \$ 1,065.71 \$ 4,403.69 \$ 270.77 \$ 9,528.76 CHARGE	\$ (1,631.47) -14.6%
	SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 12250 NEXT BLOCK BALANCE TOTAL CURRENT BILL KW SERVICE CHARGE 1ST BLOCK 50 KW	\$/KW 50 950 \$/KWH 250 12250 87500	0.0000 \$ 5,4500 \$ 5,17 0.0000 \$ 5,4500 \$ 5,17 0.0000 \$ 5,01 0.0000 \$ 5,01 11,16 CHARGI	COST OF POWE KW DISTRIBUTION KW 7.50 COST OF POWE KWH 6.98 MONTHLY DISTRIBUTION CHARGE 3.75 UNBUNDLED BIL COST OF POWE KW DISTRIBUTION CHARGE	R 1000 10000 R 100000 R 100000 R 100000 R 100000 R 100000 R 100000 R 100000 R 100000 R 100000 R 1000000 R 100000 R 100000 R 100000 R 100000 R 100000 R 100000 R 1000000 R 100000 R 100000 R 100000 R 100000 R 100000 R 100000 R 1000000 R 100000 R 100000 R 100000 R 100000 R 100000 R 100000 R 1000000 R 100000 R 100000 R 100000 R 100000 R 100000 R 100000 R 1000000 R 100000 R 100000 R 100000 R 100000 R 100000 R 100000 R 1000000 R 100000 R 100000 R 1000000 R 100000 R 10000000 R 1000000 R 1000000 R 100000 R 100000 R 100000 R 100000 R 100000 R 100000 R 1	3.7886 1.0657 \$/KWH 0.0440 RATE \$/KW	\$ 3,788.59 \$ 1,065.71 \$ 4,403.69 \$ 270.77 \$ 9,528.76 CHARGE \$ 3,788.59	\$ (1,631.47) -14.6%
	SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 12250 NEXT BLOCK BALANCE TOTAL CURRENT BILL KW SERVICE CHARGE 1ST BLOCK 50	\$/KW 50 950 \$/KWH 250 12250 87500 RATE \$/KW 50 950	\$ 0.0000 \$ 0.0000 \$ 5.4500 \$ 5.17 0.0000 \$ 0.0791 \$ 96 0.0000 \$ 0.0573 \$ 5.01 CHARGI	COST OF POWE KW DISTRIBUTION KW 7.50 COST OF POWE KWH 8.98 MONTHLY DISTRIBUTION CHARGE 3.75 0.23 TOTAL UNBUNDLED BILE COST OF POWE KW DISTRIBUTION KW KW	R 1000 100000 100000 10000 10000 10000 10000 10000 10000 10000 10000 10000 10000 100000 10000 10000 10000 10000 10000 10000 10000 10000 10000 100000 10000 10000 10000 10000 10000 10000 10000 10000 10000 10000 100000 10000 10000 10000 10000 10000 10000 100000 100000 100000 100000 10000 10000 10000 10000 1000000	3.7886 1.0657 \$/KWH 0.0440 RATE \$/KW	\$ 3,788.59 \$ 1,065.71 \$ 4,403.69 \$ 270.77 \$ 9,528.76 CHARGE	\$ (1,631.47) -14.6%
	SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 12250 NEXT BLOCK BALANCE TOTAL CURRENT BILL KW SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK	\$/KW 50 950 \$/KWH 250 12250 87500 RATE \$/KW 50 950 \$/KWH	0.0000 \$ 5,4500 \$ 5,17	COST OF POWE KW DISTRIBUTION KW 7.50 COST OF POWE KWH 6.98 MONTHLY DISTRIBUTION CHARGE 3.75 UNBUNDLED BIL COST OF POWE KW	R 1000 10000 1 100000 1 100000 1 1000000	3.7886 1.0657 5/KWH 0.0440 RATE 5/KW 3.7886 1.0657	\$ 3,788.59 \$ 1,065.71 \$ 4,403.69 \$ 270.77 \$ 9,528.76 CHARGE \$ 3,788.59 \$ 1,065.71	\$ (1,631.47) -14.6%
	SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 12250 NEXT BLOCK BALANCE TOTAL CURRENT BILL KW SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 250 KWH NEXT BLOCK 250 KWH NEXT BLOCK	\$/KW 50 950 \$/KWH 250 12250 87500 RATE \$/KW 50 950 \$/KWH 250	0.0000 \$ 5,4500 \$ 5,17 0.0000 \$ 5,4500 \$ 5,17 0.0000 \$ 5,01 0.0000 \$ 5,01 CHARGI CHARGI 0.0000 \$ 5,4500 \$ 5,17	COST OF POWE KW DISTRIBUTION KW 7.50 COST OF POWE KWH 8.98 MONTHLY DISTRIBUTION CHARGE 3.75 UNBUNDLED BIL COST OF POWE KW DISTRIBUTION CHARGE COST OF POWE KW DISTRIBUTION KW 7.50 COST OF POWE KW CO	R 1000 10000 1 100000 1 100000 1 1000000	3.7886 1.0657 5/KWH 0.0440 RATE 5/KW 3.7886 1.0657 5/KWH	\$ 3,788.59 \$ 1,065.71 \$ 4,403.69 \$ 270.77 \$ 9,528.76 CHARGE \$ 3,788.59	\$ (1,631.47) -14.6%
	SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 12250 NEXT BLOCK BALANCE TOTAL CURRENT BILL KW SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 50 KW 2ND BLOCK BALANCE	\$/KW 50 950 \$/KWH 250 12250 87500 RATE \$/KW 50 950 \$/KWH	0.0000 \$ 5,4500 \$ 5,17 0.0000 \$ 5,4500 \$ 5,17 0.0000 \$ 5,01 0.0000 \$ 5,01 CHARGI CHARGI 0.0000 \$ 5,4500 \$ 5,17	COST OF POWE KW DISTRIBUTION KW 7.50 COST OF POWE KWH 8.98 MONTHLY DISTRIBUTION CHARGE 1. COST OF POWE KWH 1. COST OF POWE KW DISTRIBUTION KW COST OF POWE KWH 1. CO	R 1000 10000 1 100000 1 100000 1 1000000	3.7886 1.0657 5/KWH 0.0440 RATE 5/KW 3.7886 1.0657 5/KWH	\$ 3,788.59 \$ 1,065.71 \$ 4,403.69 \$ 270.77 \$ 9,528.76 CHARGE \$ 3,788.59 \$ 1,065.71	\$ (1,631.47) -14.6%
	SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 12250 NEXT BLOCK BALANCE TOTAL CURRENT BILL KW SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 1250 NEXT BLOCK 12250 NEXT BLOCK 12250	\$/KW 50 950 \$/KWH 250 12250 87500 RATE \$/KW 50 950 \$/KWH 250 12250	\$ 0.0000 \$ 0.00000 \$ 0.0000 \$	COST OF POWE KW DISTRIBUTION KW STRIBUTION CHARGE COST OF POWE KWH A.98 MONTHLY DISTRIBUTION CHARGE COST OF POWE KW DISTRIBUTION KW COST OF POWE KW DISTRIBUTION KW STRIBUTION KW COST OF POWE KWH COST OF POWE KW DISTRIBUTION KW COST OF POWE KWH A.98 MONTHLY DISTRIBUTION CHARGE MONTHLY DISTRIBUTION CHARGE	R 1000 10000 1 100000 1 100000 1 1000000	3.7886 1.0657 5/KWH 0.0440 RATE 5/KW 3.7886 1.0657 5/KWH	\$ 3,788.59 \$ 1,065.71 \$ 4,403.69 \$ 270.77 \$ 9,528.76 CHARGE \$ 3,788.59 \$ 1,065.71	\$ (1,631.47) -14.6%
	SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 12250 NEXT BLOCK BALANCE TOTAL CURRENT BILL KW SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 1250 NEXT BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 12250 NEXT BLOCK 12250 NEXT BLOCK BALANCE	\$/KW 50 950 \$/KWH 250 12250 87500 RATE \$/KW 50 950 \$/KWH 250	0.0000 \$ 5,4500 \$ 5,17 0.0000 \$ 5,4500 \$ 5,17 0.0000 \$ 0.0573 \$ 5,01 CHARGI S 0.0000 \$ 0.050 \$ 5,47 0.0000 \$ 0.0791 \$ 96 0.0000 \$ 0.0791 \$ 96 0.0000 \$ 16,47	COST OF POWE KW DISTRIBUTION KW STANDARD CHARGE COST OF POWE KWH B.98 MONTHLY DISTRIBUTION CHARGE COST OF POWE KW DISTRIBUTION KW COST OF POWE KW DISTRIBUTION KW COST OF POWE KWH COST OF POWE KW DISTRIBUTION KW COST OF POWE KWH B.98 MONTHLY DISTRIBUTION CHARGE MONTHLY DISTRIBUTION CHARGE	R 1000 10000 1 100000 1 100000 1 1000000	3.7886 1.0657 5/KWH 0.0440 RATE 5/KW 3.7886 1.0657 5/KWH	\$ 3,788.59 \$ 1,065.71 \$ 4,403.69 \$ 270.77 \$ 9,528.76 CHARGE \$ 3,788.59 \$ 1,065.71 \$ 8,807.37	\$ (1,631.47) -14.6% IMPACT IMPACT DOLLARS
	SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 12250 NEXT BLOCK BALANCE TOTAL CURRENT BILL KW SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 1250 NEXT BLOCK 12250 NEXT BLOCK 12250	\$/KW 50 950 \$/KWH 250 12250 87500 RATE \$/KW 50 950 \$/KWH 250 12250	\$ 0.0000 \$ 0.00000 \$ 0.0000 \$	COST OF POWE KW DISTRIBUTION KW STANDARD CHARGE COST OF POWE KWH B.98 MONTHLY DISTRIBUTION CHARGE COST OF POWE KW DISTRIBUTION KW COST OF POWE KW DISTRIBUTION KW COST OF POWE KWH COST OF POWE KW DISTRIBUTION KW COST OF POWE KWH B.98 MONTHLY DISTRIBUTION CHARGE MONTHLY DISTRIBUTION CHARGE	R 1000 10000 1 100000 1 100000 1 1000000	3.7886 1.0657 5/KWH 0.0440 RATE 5/KW 3.7886 1.0657 5/KWH	\$ 3,788.59 \$ 1,065.71 \$ 4,403.69 \$ 270.77 \$ 9,528.76 CHARGE \$ 3,788.59 \$ 1,065.71 \$ 8,807.37	\$ (1,631.47) -14.6%
	SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH MEXT BLOCK 12250 NEXT BLOCK BALANCE TOTAL CURRENT BILL KW SERVICE CHARGE 1ST BLOCK BALANCE 1ST BLOCK 2ND BLOCK BALANCE 1ST BLOCK 2ND BLOCK BALANCE 1ST BLOCK 250 KWH MEXT BLOCK 12250 NEXT BLOCK 12250 NEXT BLOCK BALANCE TOTAL CURRENT BILL CURRENT BILL CURRENT BILL	\$/KW 50 950 \$/KWH 250 12250 87500 RATE \$/KW 50 950 \$/KWH 250 12250 287500	\$ 0.0000 \$ 5.4500 \$ 5.17 0.0000 \$ 0.0791 \$ 96 0.0000 \$ 11.16 CHARGI \$ 10.0000 \$ 0.00000 \$ 0.0000 \$ 0.0000 \$ 0.0000 \$ 0.0000 \$ 0.0000 \$ 0.0000 \$ 0.00000 \$ 0.0000 \$ 0.0000 \$ 0.0000 \$ 0.0000 \$ 0.0000 \$ 0.0000 \$ 0.00000 \$ 0.0000 \$ 0	COST OF POWE KW DISTRIBUTION KW T.50 COST OF POWE KWH 8.98 MONTHLY DISTRIBUTION CHARGE 0.23 TOTAL UNBUNDLED BIL COST OF POWE KW DISTRIBUTION KW DISTRIBUTION KW T.50 COST OF POWE KW DISTRIBUTION CHARGE 1. COST OF POWE KW DISTRIBUTION CHARGE 1. COST OF POWE KWH 1	R 10000 10000 100000 100000 100000 100000 100000 10000 10000 10000 10000 10000 10000 10000 10000 10000 10000 100000 10000 10000 10000 10000 10000 10000 10000 10000 10000 100000 10000 10000 10000 100000 100000 10000 10000 10000 10000 100000 10000 10000 10000 10000 10000 100000 10000 10000 100000 1000000	3.7886 1.0657 \$KWH 0.0440 3.7886 1.0657 \$KWH 0.0440	\$ 3,788.59 \$ 1,065.71 \$ 4,403.69 \$ 270.77 \$ 9,528.76 CHARGE \$ 3,788.59 \$ 1,065.71 \$ 8,807.37 \$ 270.77 \$ 13,932.45	\$ (1,631.47) -14.6% IMPACT IMPACT DOLLARS \$ (8,687.78) -38.4%
MONTHLY CONSUMPTION 1000 KW,300000KWH	SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH MEXT BLOCK 12250 NEXT BLOCK BALANCE TOTAL CURRENT BILL KW SERVICE CHARGE 1ST BLOCK 50 KWH AND BLOCK BALANCE 1ST BLOCK 2ND BLOCK BALANCE 1ST BLOCK 2ND BLOCK BALANCE 1ST BLOCK 2ND BLOCK BALANCE TOTAL CURRENT BILL KW CURRENT BILL CURRENT BILL CURRENT BILL CURRENT BILL CURRENT BILL KW	\$/KW 50 950 \$/KWH 250 12250 87500 RATE \$/KW 50 950 \$/KWH 250 12250	0.0000 \$ 5,4500 \$ 5,17 0.0000 \$ 5,4500 \$ 5,17 0.0000 \$ 0.0573 \$ 5,01 CHARGI S 0.0000 \$ 0.050 \$ 5,47 0.0000 \$ 0.0791 \$ 96 0.0000 \$ 0.0791 \$ 96 0.0000 \$ 16,47	COST OF POWE KW DISTRIBUTION KW T.50 COST OF POWE KWH 8.98 MONTHLY DISTRIBUTION CHARGE 0.23 TOTAL UNBUNDLED BIL COST OF POWE KW DISTRIBUTION KW DISTRIBUTION KW T.50 COST OF POWE KW DISTRIBUTION CHARGE 1. COST OF POWE KW DISTRIBUTION CHARGE 1. COST OF POWE KWH 1	R 1000 10000 R 10000 R 200000 R 200000 R 200000	3.7886 1.0657 5/KWH 0.0440 RATE 5/KW 3.7886 1.0657 5/KWH	\$ 3,788.59 \$ 1,065.71 \$ 4,403.69 \$ 270.77 \$ 9,528.76 CHARGE \$ 3,788.59 \$ 1,065.71 \$ 8,807.37	\$ (1,631.47) -14.6% IMPACT IMPACT DOLLARS
MONTHLY CONSUMPTION 1000 KW,300000KWH	SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH MEXT BLOCK 12250 NEXT BLOCK BALANCE TOTAL CURRENT BILL KW SERVICE CHARGE 1ST BLOCK BALANCE 1ST BLOCK 2ND BLOCK BALANCE 1ST BLOCK 2ND BLOCK BALANCE 1ST BLOCK 250 KWH MEXT BLOCK 12250 NEXT BLOCK 12250 NEXT BLOCK BALANCE TOTAL CURRENT BILL CURRENT BILL CURRENT BILL	\$/KW 50 950 \$/KWH 250 12250 87500 RATE \$/KW 50 950 \$/KWH 250 12250 287500	\$ 0.0000 \$ 5,4500 \$ 5,17 0.0000 \$ 0.0000 \$ 0.0000 \$ 11,16 CHARGI \$ 0.0000 \$ 5,4500 \$ 5,17 0.0000 \$ 5,4500 \$ 5,17 0.0000 \$ 0.000	COST OF POWE KW DISTRIBUTION KW T.50 COST OF POWE KWH 8.98 MONTHLY DISTRIBUTION CHARGE 0.23 TOTAL UNBUNDLED BIL COST OF POWE KW DISTRIBUTION KW DISTRIBUTION KW T.50 COST OF POWE KW DISTRIBUTION CHARGE 1. COST OF POWE KW DISTRIBUTION CHARGE 1. COST OF POWE KWH 1	R 10000 10000 100000 100000 100000 100000 100000 10000 10000 10000 10000 10000 10000 10000 10000 10000 100000 10000 10000 10000 10000 10000 10000 10000 10000 100000 10000 100	3.7886 1.0657 5/KWH 0.0440 3.7886 1.0657 5/KWH 0.0440	\$ 3,788.59 \$ 1,065.71 \$ 4,403.69 \$ 270.77 \$ 9,528.76 CHARGE \$ 3,788.59 \$ 1,065.71 \$ 8,807.37 \$ 13,932.45 CHARGE	\$ (1,631.47) -14.6% IMPACT IMPACT DOLLARS \$ (8,687.78) -38.4% IMPACT IMPACT

	2ND BLOCK		0.0000	s .	DISTRIBUTION KW	1000 1.0657 \$ 1,065.71	
	BALANCE	950	5.4500				
	1ST BLOCK		KWH		COST OF POWER	\$/KWH	
	250 KWH NEXT BLOCK	250	0.0000		KWH	500000 0.0440 \$ 22,018.44	
	12250	12250	0.0791	\$ 968.98	MONTHLY		
	NEXT BLOCK		0.0000	s -	DISTRIBUTION CHARGE	\$ 270.77	
	BALANCE	487500		\$ 27,933.75			
	TOTAL			\$ 34,080.23	TOTAL	\$ 27,143.51	\$ (6,936.72) -20.4%
GENERAL SERVICE >50 KW TIME OF USE	VARIABLE	SERVICE	TOTAL				
(A) DISTRIBUTION REVENUE	REVENUE	CHARGE \$	REVENUE 124,237.00				
(B) CHOSEN REVENUE SHARES	0.400	0.600					
(C) RE-ALLOCATED REVENUE (A)*(B)	\$ 49,694.80 \$		124,237.00				
(D) RETAIL KW	27,271	7 1,0 12.20	121,201.00				
	21,211	2					
(E) NUMBER OF CUSTOMERS		2					
(F) DISTRIBUTION KW RATE (\$/KW) (C)/(D)	\$1.8223						
(G) MONTHLY SERVICE CHARGE (C)/(E)/12	:	\$3,105.9250					
	CURRENT BILL				UNBUNDLED BILL		
ENTER DESIRED CONSUMPTION LEVELS	SERVICE CHARGE			0.0000			
	KW		ATE KW	CHARGE		RATE CHARGE \$/KW \$	IMPACT IMPACT
	WINTER FIRST	3 /		\$	COST OF POWER	\$/KW \$	DOLLARS
	50 KW WINTER		0.0000	\$ -	COST OF POWER		
	SECOND BLOCK		0.0000	\$ -	WINTER PEAK	11.8210 \$ -	
	WINTER BALANCE						
	BLOCK	S/	5.6000 KWH	\$ -	WINTER PEAK	\$/KWH 0.0630 \$ -	
		*			WINTER OFF PEAK	0.0345 \$ -	
	WINTER PEAK FIRST BLOCK		0.4200	s -	DISTRIBUTION KW		
			0.1290	\$ -		1.8223 \$ -	
	WINTER PEAK NEXT BLOCK		0.0000	\$ -	MONTHLY SERVICE CHARGE	3105.9250	
	WINTER PEAK NEXT BLOCK		0.0000	\$ -			
	WINTER BALANCE						
	BLOCK WINTER OFF		0.0880	\$ -			
	PEAK ALL		0.0345	\$ -			
	TOTAL			\$ -	TOTAL	\$ 3,105.93	\$ 3,105.93 #DIV/0!
	CURRENT BILL				UNBUNDLED BILL		
	SERVICE CHARGE			0.0000			
	ĸw		ATE	CHARGE		RATE CHARGE	IMPACT IMPACT
	SUMMER	\$/	KW	\$		\$/KW \$	DOLLARS
	FIRST 50 KW SUMMER		0.0000	\$ -	COST OF POWER		
	SECOND BLOCK		0.0000	s -	SUMMER PEAK	8.9388 \$ -	
	SUMMER BALANCE						
	BLOCK		4.6000	\$ -		\$/KWH	
		\$/	KWH		SUMMER PEAK	0.0516 \$ -	
	SUMMER PEAK				SUMMER OFF	0.0005 Å	
	FIRST BLOCK		0.1078	\$ -	PEAK	0.0235 \$ -	
	SUMMER PEAK NEXT BLOCK		0.0000				
	SUMMER PEAK				DISTRIBUTION		
	NEXT BLOCK SUMMER		0.0000	\$ -	KW	1.8223 \$ -	
	BALANCE BLOCK		0.0742	s -	MONTHLY SERVICE CHARGE	3105.9250	
	SUMMER OFF PEAK ALL		0.0237				
	TOTAL		0.0207	s -	TOTAL	\$ 3,105.93	\$ 3,105.93 #DIV/0!
INTERMEDIATE LICE				* -		y 0,100.93	ψ 5,105.55 πΕΙΨΟ!
INTERMEDIATE USE	VARIABLE	SERVICE	TOTAL				
(A) DISTRIBUTION REVENUE	REVENUE	CHARGE \$	9,671.00				
(B) CHOSEN REVENUE SHARES	0.400	0.600					
(C) RE-ALLOCATED REVENUE (A)*(B)	\$ 3,868.40 \$	5,802.60 \$	9,671.00				
(D) RETAIL KW	35,445	.,	2,2. 1.00				
(_,	55,440	1					
(E) DISTRIBUTION ION PATE (\$1000 (0)(0)	60.4004	'					
(F) DISTRIBUTION KW RATE (\$/KW) (C)/(D)	\$0.1091	0400 5===					
(G) MONTHLY SERVICE CHARGE (C)/(E)/12		\$483.5500					
ENTER DESIRED CONSUMPTION LEVEL	CURRENT BILL KW	R	ATE	CHARGE	UNBUNDLED BILL	RATE CHARGE	IMPACT IMPACT
		\$/	KW	\$		\$/KW \$	DOLLARS

	WINTED DEAK								
	WINTER PEAK		0.0000	\$	-	COST OF POWER			
	WINTER PEAK	\$/KWH	0.0000	\$		KW: WINTER PEAK	11.8211	\$ -	
	WINTER OFF PEAK		0.0000	\$					
						DISTRIBUTION KW	0.1091	s -	
						COST OF POWER			
						KWH: WINTER PEAK	0.0643	s s -	
						WINTER OFF PEAK	0.0353	s s -	
						MONTHLY DISTRIBUTION		•	
	TOTAL			•		CHARGE		\$483.5500	6 400 FF #DIV/01
	TOTAL			\$		TOTAL		\$ 483.55	\$ 483.55 #DIV/0!
	CURRENT BILL					UNBUNDLED BILL			
	SUMMER PEAK		0.0000	s			RATE	CHARGE	IMPACT IMPACT
		\$/KWH				COST OF POWER	\$/KW	\$	DOLLARS
	SUMMER PEAK SUMMER OFF		0.0000	\$	-	KW:			
	PEAK		0.0000	\$	-	SUMMER PEAK	8.9388	\$ \$ -	
						DISTRIBUTION KW	0.1091	\$ -	
						COST OF POWER	\$/KWH		
						KWH: SUMMER PEAK	0.0531	s -	
						SUMMER OFF PEAK	0.0243		
							0.0240	, •	
						MONTHLY DISTRIBUTION			
	TOTAL			\$		CHARGE TOTAL		\$483.5500 \$ 483.55	\$ 483.55 #DIV/0!
MONTHLY CONSUMPTION 3000 KW, 500,000 KWH	CURRENT BILL KW	RATE		CHARGI	=	UNBUNDLED BILL	RATE	CHARGE	IMPACT IMPACT
	WINTER PEAK	\$/KW 3000	0.0000	\$	-		\$/KW	\$	DOLLARS
	WINTER PEAK		0.0000	Þ	•	COST OF POWER			
	WINTER PEAK	\$/KWH 250,000	0.0000	\$	-	KW: WINTER PEAK	3000 11.8211	\$ 35,463.22	
	WINTER OFF PEAK	250,000	0.0000	\$					
						DISTRIBUTION KW	3000 0.1113	\$ \$ 333.89	
						COST OF POWER		•	
						KWH: WINTER PEAK	250000 0.0643	£ 46.064.74	
						WINTER OFF		\$ 16,064.71	
						PEAK MONTHLY	250000 0.0353	8 \$ 8,836.91	
						DISTRIBUTION CHARGE		\$483.5500	
	TOTAL			\$	-	TOTAL		\$ 61,182.28	\$ 61,182.28 #DIV/0!
	CURRENT BILL KW	RATE		CHARGI	≣	UNBUNDLED BILL	RATE	CHARGE	IMPACT IMPACT
		\$/KW		\$		COST OF POWER	\$/KW	\$	DOLLARS
	SUMMER PEAK	3000	0.0000	\$	-	KW:	0000 0000		
	OUR MAED DEAK	\$/KWH				SUMMER PEAK		\$ 26,816.48	
	SUMMER PEAK SUMMER OFF	250,000	0.0000		-	DISTRIBUTION KW	3000 0.1113	\$ \$ 333.89	
	PEAK	250,000	0.0000	\$	-	COST OF POWER	\$/KWH		
						KWH: SUMMER PEAK	250000 0.0531	\$ 13,268.55	
						SUMMER OFF PEAK	250000 0.0243		
						MONTHLY	0.0240	- 0,001.11	
						DISTRIBUTION CHARGE		\$483.5500	
	TOTAL			\$	-	TOTAL		\$483.5500 \$ 46,969.58	\$ 46,969.58 #DIV/0!
MONTHLY CONSUMPTION 3000 KW,1MILL KWH	CURRENT BILL				_	UNBUNDLED BILL	_		
	KW	RATE \$/KW		CHARGI \$			RATE \$/KW	CHARGE \$	IMPACT IMPACT DOLLARS
	WINTER PEAK	3000	0.0000	\$	-	COST OF POWER			
	WINTER PEAK	\$/KWH 500,000	0.0000	\$		KW: WINTER PEAK	3000 11.8211	\$ 35,463.22	
	WINTER OFF PEAK	500,000	0.0000						
		,500	2.0000	-		DISTRIBUTION KW	3000 0.1113	\$ 333.89	
							3000 0.1113	,	
						COST OF POWER KWH:	500000		
						WINTER PEAK WINTER OFF		\$ \$ 32,129.42	
						PEAK MONTHLY	500000 0.0353	\$ 17,673.82	
						DISTRIBUTION CHARGE		\$483.5500	
	TOTAL			\$	-			\$483.5500 \$ 86,083.90	\$ 86,083.90 #DIV/0!
	TOTAL			\$	-	CHARGE			\$ 86,083.90 #DIV/0!
	CURRENT BILL	247-				CHARGE	0.475	\$ 86,083.90	
		RATE \$/KW		\$ CHARGI \$	- ≣	CHARGE TOTAL UNBUNDLED BILL	RATE \$/KW		\$ 86,083.90 #DIV/0! IMPACT IMPACT DOLLARS
	CURRENT BILL		0.0000	CHARGI \$		CHARGE TOTAL		\$ 86,083.90 CHARGE	IMPACT IMPACT

	SUMMER PEAK SUMMER OFF PEAK	\$/KWH 500,000 500,000	0.0000		SUMMER PEAK DISTRIBUTION KW COST OF POWER KWH: SUMMER PEAK	3000 0.1113 \$/KWH	\$ 26,816.48 \$ 333.89 \$ 26,537.10	
	TOTAL			\$ -	SUMMER OFF PEAK MONTHLY DISTRIBUTION CHARGE TOTAL		\$ 12,134.21 \$483.5500 \$ 66,305.24	\$ 66,305.24 #DIV/0!
MONTHLY CONSUMPTION 3000 KW, 1.5 MILL KWH	CURRENT BILL KW	RATE		CHARGE	UNBUNDLED BILL	RATE	CHARGE	IMPACT IMPACT
	WINTER PEAK	\$/KW 3000	0.0000	\$	0007.05.00\(\mu = 0.0\)	\$/KW	\$	DOLLARS
	WINTER PEAK	\$/KWI 750,000	0.0000	\$ -	COST OF POWER KW: WINTER PEAK	3000 11.8211	\$ 35,463.22	
	WINTER OFF PEAK	750,000	0.0000	\$ -	DISTRIBUTION			
					KW	3000 0.1113	\$ 333.89	
					COST OF POWER KWH: WINTER PEAK	750000 0.0643	\$ 49 104 12	
					WINTER PEAK WINTER OFF PEAK		\$ 48,194.13 \$ 26,510.72	
					MONTHLY DISTRIBUTION			
	TOTAL			\$ -	CHARGE TOTAL		\$483.5500 \$ 110,985.52	######## #DIV/0!
	CURRENT BILL				UNBUNDLED BILL			
	CURRENT BILL KW	RATE \$/KW		CHARGE \$	ONBONDLED BILL	RATE \$/KW	CHARGE \$	IMPACT IMPACT DOLLARS
	SUMMER PEAK	3000	0.0000		COST OF POWER KW:			
	SUMMER PEAK	\$/KWI 750,000	0.0000	s -	SUMMER PEAK DISTRIBUTION KW	3000 8.9388 3000 0.1113	\$ 26,816.48 \$ 333.89	
	SUMMER OFF PEAK	750,000	0.0000			\$/KWH	•	
					COST OF POWER KWH: SUMMER PEAK	750000 0.0531	\$ 39,805.66	
					SUMMER OFF PEAK		\$ 18,201.32	
					MONTHLY DISTRIBUTION			
	TOTAL			\$ -	CHARGE TOTAL		\$483.5500 \$ 85,640.89	\$ 85,640.89 #DIV/0!
LARGE USE		SERVICE	TOTAL					
LARGE USE (A) DISTRIBUTION REVENUE		CHARGE	TOTAL REVENUE 68,793.00					
(A) DISTRIBUTION REVENUE (B) CHOSEN REVENUE SHARES	REVENUE 0.400	0.600 CHARGE	REVENUE 68,793.00					
(A) DISTRIBUTION REVENUE (B) CHOSEN REVENUE SHARES (C) RE-ALLOCATED REVENUE (A)'(B)	0.400 \$ 67,517.20 \$ 10	0.600 CHARGE	REVENUE 68,793.00					
(A) DISTRIBUTION REVENUE (B) CHOSEN REVENUE SHARES	REVENUE 0.400	0.600 CHARGE	REVENUE 68,793.00					
(A) DISTRIBUTION REVENUE (B) CHOSEN REVENUE SHARES (C) RE-ALLOCATED REVENUE (A)'(B) (D) RETAIL KW	0.400 \$ 67,517.20 \$ 10	0.600 \$ 1,275.80 \$ 1	REVENUE 68,793.00					
(A) DISTRIBUTION REVENUE (B) CHOSEN REVENUE SHARES (C) RE-ALLOCATED REVENUE (A)'(B) (D) RETAIL KW (E) NUMBER OF CUSTOMERS (F) DISTRIBUTION KW RATE (\$/KW) (C)/(D) (G) MONTHLY SERVICE CHARGE (C)/(E)/12	0.400 \$ 67,517.20 \$ 10 154,384 \$0.4373	0.600 \$ 1,275.80 \$ 1	REVENUE 68,793.00					
(A) DISTRIBUTION REVENUE (B) CHOSEN REVENUE SHARES (C) RE-ALLOCATED REVENUE (A)'(B) (D) RETAIL KW (E) NUMBER OF CUSTOMERS (F) DISTRIBUTION KW RATE (\$/KW) (C)/(D)	0.400 \$ 67,517.20 \$ 10 154,384	CHARGE \$ 1,0.600 11,275.80 \$ 1,275.80 \$ 1,275.80	REVENUE 58,793.00 58,793.00	CHARGE	UNBUNDLED BILL	RATE SKW	CHARGE	IMPACT IMPACT DOLLARS
(A) DISTRIBUTION REVENUE (B) CHOSEN REVENUE SHARES (C) RE-ALLOCATED REVENUE (A)'(B) (D) RETAIL KW (E) NUMBER OF CUSTOMERS (F) DISTRIBUTION KW RATE (\$/KW) (C)/(D) (G) MONTHLY SERVICE CHARGE (C)/(E)/12	0.400 \$ 67.517.20 \$ 10 154,384 \$0.4373 \$8,4	0.600 11,275.80 \$ 11 1 339.6500 RATE \$/KW	2.2900	CHARGE \$	COST OF POWER	RATE \$/KW		IMPACT IMPACT DOLLARS
(A) DISTRIBUTION REVENUE (B) CHOSEN REVENUE SHARES (C) RE-ALLOCATED REVENUE (A)'(B) (D) RETAIL KW (E) NUMBER OF CUSTOMERS (F) DISTRIBUTION KW RATE (\$/KW) (C)/(D) (G) MONTHLY SERVICE CHARGE (C)/(E)/12	0.400 \$ 67.517.20 \$ 10 154.384 \$0.4373 \$8.4 CURRENT BILL KW WINTER PEAK	CHARGE \$ 1,0.600 11,275.80 \$ 1,275.80 \$ 1,275.80	2.2900	CHARGE \$ \$ -			CHARGE \$	IMPACT IMPACT DOLLARS
(A) DISTRIBUTION REVENUE (B) CHOSEN REVENUE SHARES (C) RE-ALLOCATED REVENUE (A)'(B) (D) RETAIL KW (E) NUMBER OF CUSTOMERS (F) DISTRIBUTION KW RATE (\$/KW) (C)/(D) (G) MONTHLY SERVICE CHARGE (C)/(E)/12	0.400 \$ 67,517.20 \$ 10 154,384 \$0.4373 \$8,4 CURRENT BILL KW	0.600 11,275.80 \$ 11 1 339.6500 RATE \$/KW	REVENUE 88,793.00 68,793.00 2.2900	CHARGE \$ \$ -	COST OF POWER KW: WINTER PEAK DISTRIBUTION	\$/KW 12.4851	CHARGE S	IMPACT IMPACT DOLLARS
(A) DISTRIBUTION REVENUE (B) CHOSEN REVENUE SHARES (C) RE-ALLOCATED REVENUE (A)'(B) (D) RETAIL KW (E) NUMBER OF CUSTOMERS (F) DISTRIBUTION KW RATE (\$/KW) (C)/(D) (G) MONTHLY SERVICE CHARGE (C)/(E)/12	0.400 \$ 67,517.20 \$ 10 154,384 \$0.4373 \$8,4 CURRENT BILL KW WINTER PEAK WINTER PEAK WINTER OFF	0.600 11,275.80 \$ 11 1 439.6500 RATE \$/KW	2.2900 1 0.0000	CHARGE \$ \$ -	COST OF POWER KW: WINTER PEAK	\$/KW	CHARGE S	IMPACT IMPACT DOLLARS
(A) DISTRIBUTION REVENUE (B) CHOSEN REVENUE SHARES (C) RE-ALLOCATED REVENUE (A)'(B) (D) RETAIL KW (E) NUMBER OF CUSTOMERS (F) DISTRIBUTION KW RATE (\$/KW) (C)/(D) (G) MONTHLY SERVICE CHARGE (C)/(E)/12	0.400 \$ 67,517.20 \$ 10 154,384 \$0.4373 \$8,4 CURRENT BILL KW WINTER PEAK WINTER PEAK WINTER OFF	0.600 11,275.80 \$ 11 1 439.6500 RATE \$/KW	2.2900 1 0.0000	CHARGE \$ \$ -	COST OF POWER KW: WINTER PEAK DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK	\$/KW 12.4851	CHARGE \$ \$ -	IMPACT IMPACT DOLLARS
(A) DISTRIBUTION REVENUE (B) CHOSEN REVENUE SHARES (C) RE-ALLOCATED REVENUE (A)'(B) (D) RETAIL KW (E) NUMBER OF CUSTOMERS (F) DISTRIBUTION KW RATE (\$/KW) (C)/(D) (G) MONTHLY SERVICE CHARGE (C)/(E)/12	0.400 \$ 67,517.20 \$ 10 154,384 \$0.4373 \$8,4 CURRENT BILL KW WINTER PEAK WINTER PEAK WINTER OFF	0.600 11,275.80 \$ 11 1 439.6500 RATE \$/KW	2.2900 1 0.0000	CHARGE \$ \$ -	COST OF POWER KW: WINTER PEAK DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER OFF PEAK MONTHLY	\$/KW 12.4851 \$0.4373	CHARGE S - S - S - S -	IMPACT IMPACT DOLLARS
(A) DISTRIBUTION REVENUE (B) CHOSEN REVENUE SHARES (C) RE-ALLOCATED REVENUE (A)'(B) (D) RETAIL KW (E) NUMBER OF CUSTOMERS (F) DISTRIBUTION KW RATE (\$/KW) (C)/(D) (G) MONTHLY SERVICE CHARGE (C)/(E)/12	S 67.517.20 \$ 10 154,384 \$0.4373 \$8,4 CURRENT BILL KW WINTER PEAK WINTER PEAK WINTER OFF PEAK	0.600 11,275.80 \$ 11 1 439.6500 RATE \$/KW	2.2900 1 0.0000	CHARGE \$ - \$ -	COST OF POWER KW: WINTER PEAK DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER OFF PEAK MONTHLY DISTRIBUTION CHARGE	\$/KW 12.4851 \$0.4373 0.0615	CHARGE \$ \$. \$. \$. \$. \$. \$. \$. \$. \$.	DOLLARS
(A) DISTRIBUTION REVENUE (B) CHOSEN REVENUE SHARES (C) RE-ALLOCATED REVENUE (A)'(B) (D) RETAIL KW (E) NUMBER OF CUSTOMERS (F) DISTRIBUTION KW RATE (\$/KW) (C)/(D) (G) MONTHLY SERVICE CHARGE (C)/(E)/12	0.400 \$ 67,517.20 \$ 10 154,384 \$0.4373 \$8,4 CURRENT BILL KW WINTER PEAK WINTER PEAK WINTER OFF	0.600 11,275.80 \$ 11 1 439.6500 RATE \$/KW	2.2900 1 0.0000	CHARGE \$ \$ -	COST OF POWER KW: WINTER PEAK DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER OFF PEAK MONTHLY DISTRIBUTION	\$/KW 12.4851 \$0.4373 0.0615	CHARGE \$ \$ - \$ \$. \$. \$. \$. \$. \$. \$	IMPACT IMPACT DOLLARS \$ 8,439.65 #DIV/0!
(A) DISTRIBUTION REVENUE (B) CHOSEN REVENUE SHARES (C) RE-ALLOCATED REVENUE (A)'(B) (D) RETAIL KW (E) NUMBER OF CUSTOMERS (F) DISTRIBUTION KW RATE (\$/KW) (C)/(D) (G) MONTHLY SERVICE CHARGE (C)/(E)/12	REVENUE 0.400 \$ 67,517.20 \$ 10 154,384 \$0.4373 \$8,4 CURRENT BILL KW WINTER PEAK WINTER PEAK WINTER OFF PEAK TOTAL CURRENT BILL	CHARGE \$ 1 0.600 11,275.80 \$ 11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	2.2900 0.0000 0.0000	CHARGE \$ \$ - \$ - \$	COST OF POWER KW: WINTER PEAK DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER OFF PEAK MONTHLY DISTRIBUTION CHARGE	\$/KW 12.4851 \$0.4373 0.0615 0.0338	CHARGE \$ - \$ - \$ - \$. \$. \$. \$. \$. \$. \$.	DOLLARS \$ 8,439.65 #DIV/0!
(A) DISTRIBUTION REVENUE (B) CHOSEN REVENUE SHARES (C) RE-ALLOCATED REVENUE (A)'(B) (D) RETAIL KW (E) NUMBER OF CUSTOMERS (F) DISTRIBUTION KW RATE (\$/KW) (C)/(D) (G) MONTHLY SERVICE CHARGE (C)/(E)/12	S 67.517.20 \$ 10 154.384 \$0.4373 \$8,4 CURRENT BILL KW WINTER PEAK WINTER OFF PEAK TOTAL CURRENT BILL KW	0.600 11,275.80 \$ 11 1 439.6500 RATE \$/KW	EVENUE 88,793.00 2.2900 0.0000 0.0000	CHARGE \$ \$ - \$ \$ - CHARGE \$	COST OF POWER KW: WINTER PEAK DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER OFF PEAK MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER	\$/KW 12.4851 \$0.4373 0.0615	CHARGE \$ \$. \$. \$. \$. \$. \$. \$. \$. \$.	DOLLARS
(A) DISTRIBUTION REVENUE (B) CHOSEN REVENUE SHARES (C) RE-ALLOCATED REVENUE (A)'(B) (D) RETAIL KW (E) NUMBER OF CUSTOMERS (F) DISTRIBUTION KW RATE (\$/KW) (C)/(D) (G) MONTHLY SERVICE CHARGE (C)/(E)/12	REVENUE 0.400 \$ 67,517.20 \$ 10 154,384 \$0.4373 \$8,4 CURRENT BILL KW WINTER PEAK WINTER PEAK WINTER OFF PEAK TOTAL CURRENT BILL	CHARGE \$ 1 0.600 11,275.80 \$ 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	2.2900 1 0.0000 0.0000	CHARGE \$ \$ - \$ \$ - CHARGE \$	COST OF POWER KW: WINTER PEAK DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER OFF PEAK MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER KW: SUMMER PEAK	\$/KW 12.4851 \$0.4373 0.0615 0.0338	CHARGE \$ - \$ - \$ - \$. \$. \$. \$. \$. \$. \$.	\$ 8,439.65 #DIV/0!
(A) DISTRIBUTION REVENUE (B) CHOSEN REVENUE SHARES (C) RE-ALLOCATED REVENUE (A)'(B) (D) RETAIL KW (E) NUMBER OF CUSTOMERS (F) DISTRIBUTION KW RATE (\$/KW) (C)/(D) (G) MONTHLY SERVICE CHARGE (C)/(E)/12	REVENUE 0.400 \$ 67.517.20 \$ 10 154.384 \$0.4373 \$8.4 CURRENT BILL KW WINTER PEAK WINTER PEAK WINTER OFF PEAK TOTAL CURRENT BILL KW SUMMER PEAK SUMMER PEAK SUMMER OFF	CHARGE \$ 1 0.600 11,275.80 \$ 11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	EEVENUE 88,793.00 2.2900 4 0.0000 1.6800	CHARGE \$ - \$ - CHARGE \$ -	COST OF POWER KW: WINTER PEAK DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER PEAK MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER KW:	\$/KW 12.4851 \$0.4373 0.0615 0.0338 RATE \$/KW 8.4634 \$0.4373	CHARGE \$ \$ - \$ - \$ - \$ \$ 8.439.6500 \$ 8.439.65 CHARGE \$ \$.	\$ 8,439.65 #DIV/0!
(A) DISTRIBUTION REVENUE (B) CHOSEN REVENUE SHARES (C) RE-ALLOCATED REVENUE (A)'(B) (D) RETAIL KW (E) NUMBER OF CUSTOMERS (F) DISTRIBUTION KW RATE (\$/KW) (C)/(D) (G) MONTHLY SERVICE CHARGE (C)/(E)/12	REVENUE 0.400 \$ 67,517.20 \$ 10 154,384 \$0.4373 \$8,4 CURRENT BILL KW WINTER PEAK WINTER PEAK WINTER OFF PEAK TOTAL CURRENT BILL KW SUMMER PEAK SUMMER PEAK	CHARGE \$ 1 0.600 11,275.80 \$ 11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	2.2900 4 0.0000 0.0000	CHARGE \$ - \$ - CHARGE \$ -	COST OF POWER KW: WINTER PEAK DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER PEAK MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER KW: SUMMER PEAK DISTRIBUTION	\$/KW 12.4851 \$0.4373 0.0615 0.0338 RATE \$/KW	CHARGE \$ \$ - \$ - \$ - \$ \$ 8.439.6500 \$ 8.439.65 CHARGE \$ \$.	\$ 8,439.65 #DIV/0!

TOTAL

SUMMER OFF PEAK

0.0232 \$ -

MONTHLY DISTRIBUTION CHARGE TOTAL

\$

\$8,439.6500 \$ 8,439.65 \$ 8,439.65 #DIV/0!

	TOTAL			\$ -	TOTAL		\$ 8,439.65	\$ 8,439.65 #DIV/0!
MONTHLY CONSUMPTION 5000 KW, 0.5 MILL KWH	CURRENT BILL KW	RATE		CHARGE	UNBUNDLED BILL	RATE	CHARGE	IMPACT IMPACT
	WINTER PEAK	\$/KW 5000	2.2900	\$ \$ 11,450.00	COST OF POWER	\$/KW	\$	DOLLARS
	WINTER PEAK	\$/KWH 250,000	0.0000	\$ -	KW: WINTER PEAK	5000 12.4851	\$ 62,425.65	
	WINTER OFF PEAK	250,000	0.0000	\$ -				
					DISTRIBUTION KW	5000 0.4373	\$ 2,186.66	
					COST OF POWER KWH:			
					WINTER PEAK WINTER OFF		\$ 15,377.25	
					PEAK MONTHLY DISTRIBUTION	250,000 0.0338	\$ 8,458.75	
	TOTAL			\$ 11,450.00	CHARGE TOTAL		\$8,439.6500 \$ 96,887.96	\$ 85,437.96 746.2%
	CURRENT BILL KW	RATE		CHARGE	UNBUNDLED BILL	RATE	CHARGE	IMPACT IMPACT
		\$/KW		\$	COST OF POWER	\$/KW	\$	DOLLARS
	SUMMER PEAK	5000 \$/KWH	1.6800	\$ 8,400.00	KW: SUMMER PEAK	5000 8.4634	\$ 42,316.81	
	SUMMER PEAK SUMMER OFF	250,000	0.0000	\$ -	DISTRIBUTION KW	5000 0.4373	\$ 2,186.66	
	PEAK	250,000	0.0000	\$ -	COST OF POWER	\$/KWH		
					KWH: SUMMER PEAK	250,000 0.0508	\$ 12,700.75	
					SUMMER OFF PEAK	250,000 0.0232	\$ 5,807.51	
					MONTHLY DISTRIBUTION			
	TOTAL			\$ 8,400.00	CHARGE TOTAL		\$8,439.6500 \$ 71,451.37	\$ 63,051.37 750.6%
MONTHLY CONSUMPTION 5000 KW, 1 MILL KWH	CURRENT BILL KW	RATE		CHARGE	UNBUNDLED BILL	RATE	CHARGE	IMPACT IMPACT
	WINTER PEAK	\$/KW 5000	2.2900	\$ \$ 11,450.00		\$/KW	\$	DOLLARS
	WINTER PEAK	\$/KWH 500,000	0.0000	s -	COST OF POWER KW: WINTER PEAK	5000 12.4851	\$ 62 425 65	
	WINTER OFF PEAK	500,000	0.0000			3000 12.4031	ψ 02,π20.00	
					DISTRIBUTION KW	5000 0.4373	\$ 2,186.66	
					COST OF POWER KWH:			
					WINTER PEAK WINTER OFF		\$ 30,754.50	
					PEAK MONTHLY	500,000 0.0338	\$ 16,917.49	
	TOTAL			\$ 11,450.00	DISTRIBUTION CHARGE TOTAL		\$8,439.6500 \$ 120,723.95	######## 954.4%
	.011.2			- 11,100.00	101112		- 120,120.00	
	CURRENT BILL KW	RATE		CHARGE	UNBUNDLED BILL	RATE	CHARGE	IMPACT IMPACT
		\$/KW		\$	COST OF POWER	\$/KW	\$	DOLLARS
	SUMMER PEAK	5000 \$/KWH	1.6800	\$ 8,400.00	KW: SUMMER PEAK DISTRIBUTION	5000 8.4634	\$ 42,316.81	
	SUMMER PEAK SUMMER OFF	500,000	0.0000		KW	5000 0.4373	\$ 2,186.66	
	PEAK	500,000	0.0000	\$ -	COST OF POWER	\$/KWH		
					KWH: SUMMER PEAK SUMMER OFF	500,000 0.0508	\$ 25,401.50	
					PEAK	500,000 0.0232	\$ 11,615.01	
					MONTHLY DISTRIBUTION CHARGE		\$9.420.6500	
	TOTAL			\$ 8,400.00	TOTAL		\$8,439.6500 \$ 89,959.63	\$ 81,559.63 970.9%
MONTHLY CONSUMPTION 5000 KW, 1.5 MILL KWH	CURRENT BILL	DATE		CHARGE	UNBUNDLED BILL	DATE	CHARCE	IMPACT IMPACT
	KW WINTER PEAK	RATE \$/KW 5000	2.2900	CHARGE \$ \$ 11,450.00		RATE \$/KW	CHARGE \$	IMPACT IMPACT DOLLARS
		\$/KWH			COST OF POWER KW:			
	WINTER PEAK WINTER OFF PEAK	750,000 750,000	0.0000		WINTER PEAK	5000 12.4851	\$ 62,425.65	
	. LAN	730,000	0.0000	-	DISTRIBUTION KW	5000 0.4373	\$ 2,186.66	

	TOTAL CURRENT BILL KW SUMMER PEAK SUMMER PEAK SUMMER OFF PEAK	\$/KWH 750,000 0.0	\$ 11,450.00 CHARGE \$800 \$ 8,400.00 1000 \$ -	COST OF POWER KWH: WINTER PEAK WINTER OFF PEAK MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER KW: SUMMER PEAK DISTRIBUTION KW COST OF POWER KWH: SUMMER PEAK SUMMER PEAK SUMMER OFF PEAK WH: MONTHLY DISTRIBUTION CHARGE	RATE \$KW 5000 8.463 5000 0.4373 \$/KWH 750,000 0.0508	\$ 46,131.75 \$ 25,376.24 \$8,439.6500 \$ 144,559.94 CHARGE \$ 2,186.66 \$ 42,316.81 \$ 2,186.66	######## 1162.5% IMPACT IMPACT DOLLARS
	TOTAL		\$ 8,400.00	TOTAL		\$ 108,467.88	######## 1191.3%
SENTINEL LIGHTS (NON TIME OF USE)	VARIABLE	SERVICE TO	TAL				
(A) DISTRIBUTION REVENUE	REVENUE	CHARGE REVEN	NUE				
(B) CHOSEN REVENUE SHARES	0.400	0.600					
(C) RE-ALLOCATED REVENUE (A)*(B)	\$ 3,325.60 \$	4,988.40 \$ 8,314	.00				
(D) RETAIL KW	0						
(E) NUMBER OF CONNECTIONS		285					
(F) DISTRIBUTION KW RATE (\$/KW) (C)/(D)	#DIV/0!						
(G) MONTHLY SERVICE CHARGE (C)/(E)/12		\$1.4586					
SENTINEL LIGHTS (TIME OF USE)							
,	VARIABLE REVENUE	SERVICE TO CHARGE REVEN	TAL NUE				
(A) DISTRIBUTION REVENUE			.00				
(B) CHOSEN REVENUE SHARES	0.400	0.600					
(C) RE-ALLOCATED REVENUE (A)*(B)	\$ 26.00 \$	39.00 \$ 65	.00				
(D) RETAIL KW	22	00					
(E) NUMBER OF CONNECTIONS (F) DISTRIBUTION KW RATE (\$/KW) (C)/(D)	\$1.1818	66					
(G) MONTHLY SERVICE CHARGE (C)/(E)/12	\$1.1010	\$0.0492					
(0,		*****					
STREET LIGHTING (NON TIME OF USE)	VARIABLE		TAL				
(A) DISTRIBUTION REVENUE	REVENUE	CHARGE REVEN \$ 9,695	NUE				
(B) CHOSEN REVENUE SHARES	0.400	0.600					
(C) RE-ALLOCATED REVENUE (A)*(B)	\$ 3,878.00 \$	5,817.00 \$ 9,695	.00				
(D) RETAIL KW	0						
(E) NUMBER OF CONNECTIONS		2660					
(F) DISTRIBUTION KW RATE (\$/KW) (C)/(D)	#DIV/0!						
(G) MONTHLY SERVICE CHARGE (C)/(E)/12		\$0.1822					
STREET LIGHTING (TIME OF USE)							
	VARIABLE REVENUE	CHARGE REVEN					
(A) DISTRIBUTION REVENUE	2		.00				
(B) CHOSEN REVENUE SHARES	0.400	0.600	.00				
(C) RE-ALLOCATED REVENUE (A)*(B) (D) RETAIL KW	\$ 6.80 \$ 950	10.20 \$ 17	.00				
(E) NUMBER OF CONNECTIONS	930	322					
(F) DISTRIBUTION KW RATE (\$/KW) (C)/(D)	\$0.0072	-					
(G) MONTHLY SERVICE CHARGE (C)/(E)/12		\$0.0026					

SHEET 13 - SENSITIVITY ANALYSIS 2
NAME OF UTILITY
LICENCE NUMBER Harmonization RUD Model 0 DATE Oct 30/2000 VERSION NUMBER NAME OF CONTACT PHONE NUMBER 0 0

RATE IMPACT FOR MARR PRIOR TO MARKET OPENING (i.e. NO TAXES)

THIS SECTION OF THE SPREADSHEET ALLOWS YOU TO VARY THE PERCENTAGES OF VARIABLE CHARGE AND SERVICE CHARGE REVENUES TO INVESTIGATE THE RATE IMPACTS FROM RATE DESIGN OF MAKING CHANGES IN THE CHOSEN LEVEL OF THESE VARIABLES.

THE LEVELS CHOSEN FOR THE PERCENTAGES OF VARIABLE AND SERVICE CHARGE REVENUES FOR MARR BEFORE MARKET OPENING AND AFTER MARKET OPENING MUST BE THE SAME AS THE FINAL ONES CHOSEN FOR UNBUNDLED RATES. THIS IS DONE AUTOMATICALLY.

RESIDENTIAL

RESIDENTIAL		CEDVIC	_	TOTAL											
(A) DISTRIBUTION REVENUE	VARIABLE REVENUE	SERVIC E CHARG	E RE	TOTAL EVENUE 0,227.92											
(B) CHOSEN REVENUE SHARES	0.40	0.60	0												
(C) RE-RE-ALLOCATED REVENUE (A)*(B)	\$ 767,691.17	\$ 1,151,536.79	\$1,919	,227.92											
(D) RETAIL KWH	106,336,959	9													
(E) NUMBER OF CUSTOMERS		1130	8												
(F) DISTRIBUTION KWH RATE (\$/KWH) (C)/(D)	\$0.0072	!													
(G) MONTHLY SERVICE CHARGE (C)/(E)/12		\$8.486	2												
RESIDENTIAL CLASS															
NON-TIME OF USE	CURRENT BILL						NEW BILL								
		KWH	RATE		CHARGE			KWH		RATE	CHAR	GE	IMPAC*		IMPACT
ENTER DESIRED CONSUMPTION LEVEL	SERVICE CHARGE		\$/KWH		\$	-	COST OF POWER			\$/KWH 0.0697	\$ \$		DOLLA	RS	
							MONTHLY DISTRIBUTION								
	FIRST 250 KWH			0.0732		-	CHARGE DISTRIBUTION					\$8.49			
	BALANCE TOTAL			0.0000	\$ \$	-	KWH TOTAL			0.0072	\$ \$	8.49	\$	8.49	#DIV/0!
	CURRENT BILL						NEW BILL								
		KWH	RATE \$/KWH		CHARGE \$			KWH			CHAR		IMPAC*		IMPACT
MONTHLY CONSUMPTION OF 250 KWH	SERVICE CHARGE				\$	-	COST OF POWER MONTHLY		250	0.0697	\$	17.42			
	FIRST 250 KWH	25	0	0.0732	\$	18.30	DISTRIBUTION CHARGE				\$	8.49			
	BALANCE		0	0.0000	\$		DISTRIBUTION KWH		250	0.0072	\$	1.80			
	TOTAL				\$	18.30	TOTAL				\$	27.71	\$	9.41	51.4%
		KWH	RATE		CHARGE	:		KWH		RATE	CHAR	:GE	IMPAC	т	IMPACT
MONTHLY CONSUMPTION OF 500 KWH	SERVICE CHARGE		\$/KWH		\$ \$		COST OF POWER		500	\$/KWH 0.0697	\$ \$	34.83	DOLLA	RS	
							MONTHLY DISTRIBUTION								
	FIRST 250 KWH	25	0	0.0732	\$	18.30	CHARGE DISTRIBUTION				\$	8.49			
	BALANCE TOTAL	25	0	0.0000	\$ \$	18.30	KWH TOTAL		500	0.0072	\$ \$	3.61 46.93	\$	28.63	156.4%
		KWH	RATE \$/KWH		CHARGE \$	i .		KWH		RATE \$/KWH	CHAR \$:GE			IMPACT
MONTHLY CONSUMPTION OF 750 KWH	SERVICE CHARGE				\$	-	COST OF POWER MONTHLY		750	0.0697	\$	52.25			
	FIRST 250 KWH	25	0	0.0732	\$	18.30	DISTRIBUTION CHARGE				\$	8.49			
	BALANCE	50	0	0.0000	\$		DISTRIBUTION KWH		750	0.0072	\$	5.41			
	TOTAL				\$	18.30	TOTAL				\$	66.15	\$	47.85	261.5%
		KWH	RATE		CHARGE	:		KWH		RATE	CHAR	:GE	IMPAC	т	IMPACT
MONTHLY CONSUMPTION OF 1000 KWH	SERVICE CHARGE		\$/KWH		\$ \$		COST OF POWER		1000	\$/KWH 0.0697	\$ \$	69.66	DOLLA	RS	
							MONTHLY DISTRIBUTION								
	FIRST 250 KWH	25	0	0.0732	\$	18.30	CHARGE DISTRIBUTION				\$	8.49			
	BALANCE TOTAL	75	0	0.0000	\$ \$	18.30	KWH TOTAL		1000	0.0072	\$ \$	7.22 85.37	\$	67.07	366.5%
		KWH	RATE \$/KWH		CHARGE \$			KWH		RATE \$/KWH	CHAR \$:GE			IMPACT
MONTHLY CONSUMPTION OF 1500 KWH	SERVICE CHARGE				\$	-	COST OF POWER MONTHLY		1500	0.0697		104.49			
	FIRST 250 KWH	25	0	0.0732	\$	18.30	DISTRIBUTION CHARGE				\$	8.49			
	BALANCE	125		0.0000		-	DISTRIBUTION KWH		1500	0.0072		10.83			
	TOTAL				\$	18.30	TOTAL					123.81	\$	105.51	576.5%
		KWH	RATE		CHARGE			KWH		RATE	CHAR	:GE	IMPAC	т	IMPACT
MONTHLY CONSUMPTION OF 2000 KWH	SERVICE CHARGE		\$/KWH		\$	-	COST OF POWER			\$/KWH	\$	139.32	DOLLA		
							MONTHLY DISTRIBUTION								
	FIRST 250 KWH	25	0	0.0732	\$	18.30	CHARGE DISTRIBUTION				\$	8.49			
	BALANCE TOTAL	175	0	0.0000	\$ \$	- 18.30	KWH TOTAL		2000	0.0072		14.44 162.25	\$	143.95	786.6%
												-			70

March Continue C		К		RATE \$/KWH	CHARGE \$		К	WH RATE \$/KWH	CHARGE \$	IMPACT IMP.	ACT
Part	ANNUAL CONSUMPTION OF 20000 KWH	SERVICE CHARGE		ψ		-	ANNUAL			2022410	
Martin		FIRST 250 KWH	3000	0.073	2 \$ 21	9.60	CHARGE		\$ 101.83		
March Marc			17000	0.000		9.60	KWH	20000 0.0072		\$ 1,419.84	646.6%
March Companies March Marc					·						
Martin M	ANNUAL CONSUMPTION OF 30000 KWH				\$	_		\$/KWH	\$		ACT
Marie	ANNUAL CONSOMETION OF 30000 KWH	SERVICE CHARGE			φ		ANNUAL DISTRIBUTION	30000 0.009	\$ 2,009.03		
Commonweight						9.60	DISTRIBUTION				
Part			27000	0.000		9.60		30000 0.0072		\$ 2,188.65	996.7%
Content protection Content	GENERAL SERVICE <50 KW										
Part	(1) 510501 5101 5101 5101	VARIABLE REVENUE		REVENU	E						
Control Cont		0.40	0.600	\$ 461,958.3	3						
P DISTRICTION MATERIAL (SAME) C DISTRICTION MATERIAL (SAME) DIST				\$ 461,958.33	3						
Part	(D) RETAIL KWH	79,786,668									
MONTHAY DEPORTS COMMUNITION LEVEL 1	(E) NUMBER OF CUSTOMERS		1359								
Part	(F) DISTRIBUTION KWH RATE (\$/KWH) (C)/(D)	\$0.0023									
Note			\$16.9963								
Content Cont	ENTER DESIRED CONSUMPTION LEVEL						NEW BILL				ACT
STATE STAT					REQUIREM	MENT		φεκνν	Ģ	DOLLARS	
Control Cont		2ND BLOCK							\$ -		
Mark					0 \$	-	0007.05.000/50	\$/KWH			
MONTHLY CONSUMPTION 16 KW, 2600 KWN MONTHLY CONSUMPTION 16 KWN MO		KWH						0.0678	3 \$ -		
MONTHLY CONSUMPTION 19 KW, 2009 KWH CURRENT BILL FATE CONTROL FATE FATE CONTROL FATE CONTR							DISTRIBUTION				
NOTITIE							DISTRIBUTION	0000 0.000			
MONTHLY CONSUMPTION 10 KW, 2000 KWH SERVICE CHARGE				0.057				2000 0.002.		\$ 21.63 #	DIV/0!
MPACT NOT											
SERVICE CHARGE 10 0,000 \$ 1 0,000 \$ 0,00											
STREICOK 250 STATE	MONTHLY CONSUMPTION 10 KW,2000 KWH	CURRENT BILL K					NEW BILL				ACT
STRUCK 2500 1750 0.000	MONTHLY CONSUMPTION 10 KW,2000 KWH	SERVICE CHARGE		\$/KW	\$ \$	-	NEW BILL				ACT
NEXT BLOCK 1250 1700 1814 1	MONTHLY CONSUMPTION 10 KW,2000 KWH	SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK	10	\$/KW 0.000	\$ \$ 0 \$		DISTRIBUTION		\$		ACT
NEXT BLOCK 1	MONTHLY CONSUMPTION 10 KW,2000 KWH	SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE	10	\$/KW 0.000 5.450	\$ \$ 0 \$		DISTRIBUTION KW	\$/KW	\$		ACT
BALANCE 0.0573 \$	MONTHLY CONSUMPTION 10 KW,2000 KWH	SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH	10 0 250	5.450 \$/KWH	\$ \$ 0 \$ 0 \$	-	DISTRIBUTION KW	\$/KW	\$ \$ -		ACT
MONTHLY CONSUMPTION 50 KW, 5000 KWH CURRENT BILL KW RATE SHANGE SKWW S S S S S S S S S	MONTHLY CONSUMPTION 10 KW,2000 KWH	SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 12250	10 0 250	5.450 \$/KWH 0.000 0.079	\$ \$ 0 \$ 0 \$ 13	- - 8.43	DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION	\$/KW	\$ - 3 \$ 135.70		ACT
CURRENT BILL CURRENT BILL CHARGE SKIVLE CHARGE SKIVLE CHARGE SKIVLE CHARGE SKIVLE CHARGE SKIVLE CHARGE SKIVLE CHARGE SKIVLE CHARGE SKIVLE CHARGE SKIVLE CHARGE SKIVLE CHARGE SKIVLE CHARGE SKIVLE CHARGE SKIVLE CHARGE SKIVLE CHARGE SKIVLE CHARGE SKIVLE CHARGE SKIVLE CHARGE SKIVLE CHARGE SKIVLE CHARGE SKIVLE CHARGE SKIVLE CHARGE SKIVLE CHARGE SKIVLE CHARGE SKIVLE COST OF POWE COST OF POWE COST OF POWE COST OF POWE CO	MONTHLY CONSUMPTION 10 KW,2000 KWH	SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 12250 NEXT BLOCK	10 0 250	\$/KW 0.000 5.450 \$/KWH 0.000 0.079	\$ \$ \$ 0 \$ 0 \$ 13 0 \$	- - 8.43 -	DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE DISTRIBUTION	\$/KWH \$/KWH 2000 0.0678	\$ - \$ \$ 135.70 \$ 17.00		ACT
SERVICE CHARGE SERVICE NON TIME OF USE - SERVICE Service CHARGE Se	MONTHLY CONSUMPTION 10 KW,2000 KWH	SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 12250 NEXT BLOCK BALANCE	10 0 250	\$/KW 0.000 5.450 \$/KWH 0.000 0.079	\$ 5 0 \$ 0 \$ 0 \$ 11 \$ 13 0 \$ 13 \$ 13	- - 8.43 -	DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE DISTRIBUTION KWH	\$/KWH \$/KWH 2000 0.0678	\$ 3 \$ 135.70 \$ 17.00 \$ 4.63	DOLLARS	
SERVICE CHARGE 15TB LOCK 60 KW 50 0.000 \$ 15TB LOCK 60 KW 5.4500 \$ 15TB LOCK 60 KW 6.0000 \$ 15TB LOCK 12250 6.0000 \$ 15TB LOCK 12250 6.0000 \$ 15TB LOCK 12250 6.0000 \$ 15TB LOCK 12250 6.0000 \$ 15TB LOCK 12250 6.0000 \$ 15TB LOCK 12250 6.0000 \$ 12250 6.00000 \$ 12250 6.0000 \$ 12250 6.0000 \$ 12250		SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 12250 NEXT BLOCK BALANCE TOTAL	10 0 250	\$/KW 0.000 5.450 \$/KWH 0.000 0.079	\$ 5 0 \$ 0 \$ 0 \$ 11 \$ 13 0 \$ 13 \$ 13	- - 8.43 -	DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE DISTRIBUTION KWH TOTAL	\$/KWH \$/KWH 2000 0.0678	\$ 3 \$ 135.70 \$ 17.00 \$ 4.63	DOLLARS	
SAND BLOCK SAN		SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 12250 NEXT BLOCK BALANCE TOTAL CURRENT BILL	10 0 250 1750	\$/KW 0.000 \$/KWH 0.000 0.079 0.000 0.057	\$ \$ \$ 0 \$ 0 \$ 0 \$ 0 \$ 1 \$ 13 0 \$ 3 \$ \$ 13 CHARGE	- - 8.43 -	DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE DISTRIBUTION KWH TOTAL	\$/KWH 2000 0.0676 2000 0.0023	\$ 135.70 \$ 17.00 \$ 4.63 \$ 157.32 CHARGE	DOLLARS \$ 18.90 IMPACT IMP	13.7%
STRUCK 250 STR		SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 12250 NEXT BLOCK BALANCE TOTAL CURRENT BILL K SERVICE CHARGE	10 0 250 1750	0.000 \$.450 \$.450 0.000 0.079 0.000 0.057	\$ \$ 0 \$ 0 \$ 0 \$ 0 \$ 13 0 \$ 13 0 \$ 13 0 \$ 13 0 \$ 13 0 \$ 13 0 \$ 14 0 \$ 15	- - 8.43 -	DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE DISTRIBUTION KWH TOTAL NEW BILL	\$/KWH 2000 0.0676 2000 0.0023	\$ 135.70 \$ 17.00 \$ 4.63 \$ 157.32 CHARGE	DOLLARS \$ 18.90 IMPACT IMP	13.7%
KWH NEXT BLOCK 12250 4750 0.0000 \$ - KWH 5000 0.0678 \$ 339.24		SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 12250 NEXT BLOCK BALANCE TOTAL CURRENT BILL K SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK	10 0 250 1750 W	0.000 \$/KWH 0.000 0.078 0.000 0.075 0.007 0.007 0.007	\$ \$ 0 \$ 0 \$ 0 \$ 0 \$ 1 \$ 13 0 0 \$ 3 \$ 5 13 0 \$ 5 5 \$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	- - 8.43 -	DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE DISTRIBUTION KWH TOTAL NEW BILL DISTRIBUTION	\$/KWH 2000 0.0676 2000 0.0023	\$ 135.70 \$ 17.00 \$ 4.63 \$ 157.32 CHARGE	DOLLARS \$ 18.90 IMPACT IMP	13.7%
NEXT BLOCK 0.0000 \$ DISTRIBUTION SUBTRIBUTION SUBTRI		SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 12250 NEXT BLOCK BALANCE TOTAL CURRENT BILL SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE	10 0 250 1750 W	\$.KW 0.000 \$.KWH 0.000 0.079 0.000 0.057 RATE \$.KW 0.000 5.450	\$ \$ 0 \$ 0 \$ 0 \$ 0 \$ 1 \$ 13 0 0 \$ 3 \$ 5 13 0 \$ 5 5 \$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	- - 8.43 -	DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE DISTRIBUTION KWH TOTAL NEW BILL DISTRIBUTION KW	\$/KWH 2000 0.0674 2000 0.0023 RATE \$/KW	\$ 135.70 \$ 17.00 \$ 4.63 \$ 157.32 CHARGE	DOLLARS \$ 18.90 IMPACT IMP	13.7%
BALANCE 0.0573 \$ - NKWH 500 0.0023 \$ 11.58 TOTAL \$ 375.73 TOTAL \$ 375.73 TOTAL \$ 367.81 \$ \$ (7.91) -2.1% GENERAL SERVICE NON TIME OF USE >50K** (A) DISTRIBUTION REVENUE (B) CHOSEN REVENUE (B) CHOSEN REVENUE (B) CHOSEN REVENUE (A)'(B) \$ 332,372.28 \$ 498,558.42 \$ 830,930.70 (B) CHOSEN REVENUE (A)'(B) \$ 332,372.28 \$ 498,558.42 \$ 830,930.70 (C) RE-RE-ALLOCATED REVENUE (A)'(B) \$ 288,632 (E) NUMBER OF CUSTOMERS 11.1515		SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 12250 NEXT BLOCK BALANCE TOTAL CURRENT BILL SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK BALANCE 1ST BLOCK 250 KWH	10 0 250 1750 W 50 0 250	\$.KW 0.000 0.000 0.075 0.000 0.057 0.000 0.057 0.000 0.057 0.000 0.057 0.000 0.057 0.000 0.000 0.057 0.000 0.000 0.057 0.000 0	\$ \$ 0 \$ 0 \$ 0 \$ 0 \$ 13 0 0 \$ 3 \$ 5 13 0 0 \$ 5 0 \$ 0 \$ 5 0 \$		DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE DISTRIBUTION KWH TOTAL NEW BILL DISTRIBUTION KW COST OF POWER KWH	\$/KWH 2000 0.0674 2000 0.0023 RATE \$/KWH	\$ \$ 135.70 \$ 17.00 \$ 4.63 \$ 157.32 CHARGE \$	DOLLARS \$ 18.90 IMPACT IMP	13.7%
S S S S S S S S S S		SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 12250 NEXT BLOCK BALANCE TOTAL CURRENT BILL K SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 50 KW 1ST BLOCK 50 KW 1ST BLOCK 50 KW 1ST BLOCK 250 KWH NEXT BLOCK 12250	10 0 250 1750 W 50 0 250	0.000 \$/KWH 0.000 0.079 0.000 0.057 RATE \$/KWH 0.000 0.057 \$/KWH 0.000 0.079	\$ \$ 0 \$ 0 \$ 0 \$ 13 0 0 \$ 13 0 0 \$ 13 0 0 \$ 13 0 0 \$ 13 0 0 \$ 13 0 0 \$ 13 0 0 \$ 14 0 0 0 \$ 15	8.43 	DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE DISTRIBUTION KWH TOTAL NEW BILL DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION	\$/KWH 2000 0.0674 2000 0.0023 RATE \$/KWH	\$ \$ 135.70 \$ 17.00 \$ 4.63 \$ 157.32 CHARGE \$	DOLLARS \$ 18.90 IMPACT IMP	13.7%
(A) DISTRIBUTION REVENUE VARIABLE REVENUE SERVICE REVENUE REVENUE REVENUE (A) REVENUE 830,930.70 (B) CHOSEN REVENUE SHARES 0.40 0.600 (C) RE-RE-ALLOCATED REVENUE (A)'(B) \$ 332,372.28 \$ 498,558.42 \$ 830,930.70 (D) RETAIL KW 288,632 * 142 * * 142 (F) DISTRIBUTION KW RATE (\$KW) (C)'(D) \$ 1.1515 * * 142		SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 12250 NEXT BLOCK BALANCE TOTAL CURRENT BILL K SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 50 KW 1NEXT BLOCK 12250 NEXT BLOCK 12250 NEXT BLOCK 12250	10 0 250 1750 W 50 0 250	\$.KW 0.000 0.000 0.079 0.000 0.057 RATE \$.KW 0.000 0.0	\$ \$ 0 \$ 0 \$ 0 \$ 13 0 0 \$ 3 3 \$ 13 0 \$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	8.43 	DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE DISTRIBUTION KWH TOTAL NEW BILL DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE DISTRIBUTION CHARGE DISTRIBUTION CHARGE	\$/KWH 2000 0.0676 2000 0.0023 RATE \$/KWH 5000 0.0676	\$ \$ 135.70 \$ 17.00 \$ 4.63 \$ 157.32 CHARGE \$ \$ 339.24 \$ 17.00	DOLLARS \$ 18.90 IMPACT IMP	13.7%
CARIBE REVENUE CHARGE CHARGE REVENUE REVENUE REVENUE REVENUE REVENUE REVENUE REVENUE S30,930.70		SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 12250 NEXT BLOCK 12250 NEXT BLOCK 12250 CURRENT BILL SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 12250 NEXT BLOCK 12250 NEXT BLOCK BALANCE	10 0 250 1750 W 50 0 250	\$.KW 0.000 0.000 0.079 0.000 0.057 RATE \$.KW 0.000 0.0	\$ \$ 0 \$ 0 \$ 0 \$ 13 0 0 \$ 3 \$ 5 13 0 \$ 5 5 5 0 \$ 1 \$ 13 0 \$	8.43 	DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE DISTRIBUTION KWH TOTAL NEW BILL DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE DISTRIBUTION CHARGE DISTRIBUTION KWH	\$/KWH 2000 0.0676 2000 0.0023 RATE \$/KWH 5000 0.0676	\$ \$ 135.70 \$ 17.00 \$ 4.63 \$ 157.32 CHARGE \$ \$ 339.24 \$ 17.00 \$ 11.58	\$ 18.90 IMPACT IMP. DOLLARS	13.7% ACT
(A) DISTRIBUTION REVENUE (B) CHOSEN REVENUE SHARES (C) RE-RE-ALLOCATED REVENUE (A)*(B) (B) S 332,372.28 (B) S 332,372.28 (C) NUMBER OF CUSTOMERS (E) NUMBER OF CUSTOMERS (B) S 31.1515 (C) RE-RE-ALLOCATED REVENUE (A)*(B) (E) NUMBER OF CUSTOMERS	MONTHLY CONSUMPTION 50 KW, 5000 KWH	SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 12250 NEXT BLOCK BALANCE TOTAL CURRENT BILL K SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 12250 NEXT BLOCK 250 KWH NEXT BLOCK 12250 NEXT BLOCK 250 KWH NEXT BLOCK	10 0 250 1750 W 50 0 250	\$.KW 0.000 0.000 0.079 0.000 0.057 RATE \$.KW 0.000 0.0	\$ \$ 0 \$ 0 \$ 0 \$ 13 0 0 \$ 3 \$ 5 13 0 \$ 5 5 5 0 \$ 1 \$ 13 0 \$	8.43 	DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE DISTRIBUTION KWH TOTAL NEW BILL DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE DISTRIBUTION CHARGE DISTRIBUTION KWH	\$/KWH 2000 0.0676 2000 0.0023 RATE \$/KWH 5000 0.0676	\$ \$ 135.70 \$ 17.00 \$ 4.63 \$ 157.32 CHARGE \$ \$ 339.24 \$ 17.00 \$ 11.58	\$ 18.90 IMPACT IMP. DOLLARS	13.7% ACT
(C) RE-RE-ALLOCATED REVENUE (A)'(B) \$ 332,372.28 \$ 498,558.42 \$ 830,930.70 (D) RETAIL KW 288,632 (E) NUMBER OF CUSTOMERS 142 (F) DISTRIBUTION KW RATE (\$/KW) (C)/(D) \$1.1515	MONTHLY CONSUMPTION 50 KW, 5000 KWH	SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 12250 NEXT BLOCK BALANCE TOTAL CURRENT BILL SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 12250 NEXT BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 12250 NEXT BLOCK BALANCE TOTAL	10 0 250 1750 W 50 0 250 4750	\$.KW 0.000 0.075 0.000 0.057 RATE \$.KW 0.000 0.075 0.000 0.057 0.000 0.057 0.000 0.057 0.000 0.057 0.000 0.057 0.000 0.057 0.000 0.057	\$ \$ 0 \$ 0 \$ 0 \$ 1 \$ 13 0 0 \$ 3 3 \$ \$ 13 0 \$ 5 0 \$ 0 \$ 1 \$ 13 0 0 \$ 1 \$ 13 0 0 \$ 10 \$ 1	8.43 	DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE DISTRIBUTION KWH TOTAL NEW BILL DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE DISTRIBUTION CHARGE DISTRIBUTION KWH	\$/KWH 2000 0.0676 2000 0.0023 RATE \$/KWH 5000 0.0676	\$ \$ 135.70 \$ 17.00 \$ 4.63 \$ 157.32 CHARGE \$ \$ 339.24 \$ 17.00 \$ 11.58	\$ 18.90 IMPACT IMP. DOLLARS	13.7% ACT
(D) RETAIL KW 288,632 (E) NUMBER OF CUSTOMERS 142 (F) DISTRIBUTION KW RATE (\$/KW) (C)/(D) \$1.1515	MONTHLY CONSUMPTION 50 KW, 5000 KWH GENERAL SERVICE NON TIME OF USE >50 (A) DISTRIBUTION REVENUE	SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 12250 NEXT BLOCK BALANCE TOTAL CURRENT BILL K SERVICE CHARGE 1ST BLOCK 250 KWH NEXT BLOCK BALANCE TOTAL CURRENT BILL K SERVICE CHARGE 1ST BLOCK 250 KWH NEXT BLOCK 250 KWH NEXT BLOCK 12250 NEXT BLOCK 12250 NEXT BLOCK 12250 NEXT BLOCK 12250 NEXT BLOCK BALANCE TOTAL OKW VARIABLE REVENUE	10 0 250 1750 W 50 0 250 4750 SERVICE CHARGE	\$.KW 0.000 0.075 \$.KWH 0.000 0.075 0.000 0.057 RATE \$.KW 0.000 0.075 \$.KWH 0.000 0.075 0.00	\$ \$ 0 \$ 0 \$ 0 \$ 0 \$ 1 \$ 13 0 0 \$ 3 \$ 5 13 0 0 \$ 6 1 \$ 13 0 0 \$ 6 1 \$ 13 0 0 \$ 6 1 \$ 13 0 0 \$ 6 1 \$ 13 0 0 \$ 14 0 0 \$ 14 0 0 \$ 15	8.43 	DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE DISTRIBUTION KWH TOTAL NEW BILL DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE DISTRIBUTION CHARGE DISTRIBUTION KWH	\$/KWH 2000 0.0676 2000 0.0023 RATE \$/KWH 5000 0.0676	\$ \$ 135.70 \$ 17.00 \$ 4.63 \$ 157.32 CHARGE \$ \$ 339.24 \$ 17.00 \$ 11.58	\$ 18.90 IMPACT IMP. DOLLARS	13.7% ACT
(E) NUMBER OF CUSTOMERS 142 (F) DISTRIBUTION KW RATE (\$/KW) (C)/(D) \$1.1515	MONTHLY CONSUMPTION 50 KW, 5000 KWH GENERAL SERVICE NON TIME OF USE >50 (A) DISTRIBUTION REVENUE (B) CHOSEN REVENUE SHARES	SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 12250 NEXT BLOCK BALANCE TOTAL CURRENT BILL K SERVICE CHARGE 1ST BLOCK 250 KWH NEXT BLOCK 12250 NEXT BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 12250	10 0 250 1750 W 50 0 250 4750 SERVICE CHARGE 0.600	\$.KW 0.000 0.075 \$.KWH 0.000 0.075 0.000 0.057 RATE \$.KW 0.000 0.075 \$.KWH 0.000 0.075 0.000 0.075 TOTA REVENU \$ 830,930.74	\$ \$ 0 \$ 0 \$ 0 \$ 13 0 0 \$ 3 \$ 13 0 0 \$ 3 \$ 13 0 0 \$ 3 \$ 13 0 0 \$ 3 \$ 13 0 0 \$ 1 \$ 13 0 \$ 1 \$ 13 0	8.43 	DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE DISTRIBUTION KWH TOTAL NEW BILL DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE DISTRIBUTION CHARGE DISTRIBUTION KWH	\$/KWH 2000 0.0676 2000 0.0023 RATE \$/KWH 5000 0.0676	\$ \$ 135.70 \$ 17.00 \$ 4.63 \$ 157.32 CHARGE \$ \$ 339.24 \$ 17.00 \$ 11.58	\$ 18.90 IMPACT IMP. DOLLARS	13.7% ACT
(F) DISTRIBUTION KW RATE (\$/KW) (C)/(D) \$1.1515	MONTHLY CONSUMPTION 50 KW, 5000 KWH GENERAL SERVICE NON TIME OF USE >50 (A) DISTRIBUTION REVENUE (B) CHOSEN REVENUE SHARES (C) RE-RE-ALLOCATED REVENUE (A) '(B)	SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 12250 NEXT BLOCK 12250 NEXT BLOCK BALANCE TOTAL CURRENT BILL K SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 12250 NEXT BLOCK 250 KWH NEXT BLOCK 250 KWH VARIABLE REVENUE 0.40 \$ 332,372.28 \$	10 0 250 1750 W 50 0 250 4750 SERVICE CHARGE 0.600	\$.KW 0.000 0.075 \$.KWH 0.000 0.075 0.000 0.057 RATE \$.KW 0.000 0.075 \$.KWH 0.000 0.075 0.000 0.075 TOTA REVENU \$ 830,930.74	\$ \$ 0 \$ 0 \$ 0 \$ 13 0 0 \$ 3 \$ 13 0 0 \$ 3 \$ 13 0 0 \$ 3 \$ 13 0 0 \$ 3 \$ 13 0 0 \$ 1 \$ 13 0 \$ 1 \$ 13 0	8.43 	DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE DISTRIBUTION KWH TOTAL NEW BILL DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE DISTRIBUTION CHARGE DISTRIBUTION KWH	\$/KWH 2000 0.0674 2000 0.0023 RATE \$/KWH 5000 0.0674	\$ \$ 135.70 \$ 17.00 \$ 4.63 \$ 157.32 CHARGE \$ \$ 339.24 \$ 17.00 \$ 11.58	\$ 18.90 IMPACT IMP. DOLLARS	13.7% ACT
(G) MONTHLY SERVICE CHARGE (C)/(E)/12 \$292.5812	GENERAL SERVICE NON TIME OF USE >50 (A) DISTRIBUTION REVENUE (B) CHOSEN REVENUE SHARES (C) RE-RE-ALLOCATED REVENUE (A) '(B) (D) RETAIL KW	SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 12250 NEXT BLOCK 12250 NEXT BLOCK BALANCE TOTAL CURRENT BILL K SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 12250 NEXT BLOCK 250 KWH NEXT BLOCK 250 KWH VARIABLE REVENUE 0.40 \$ 332,372.28 \$	250 1750 W 50 0 250 4750 SERVICE CHARGE 0.600 498,558.42	\$.KW 0.000 0.075 \$.KWH 0.000 0.075 0.000 0.057 RATE \$.KW 0.000 0.075 \$.KWH 0.000 0.075 0.000 0.075 TOTA REVENU \$ 830,930.74	\$ \$ 0 \$ 0 \$ 0 \$ 13 0 0 \$ 3 \$ 13 0 0 \$ 3 \$ 13 0 0 \$ 3 \$ 13 0 0 \$ 3 \$ 13 0 0 \$ 1 \$ 13 0 \$ 1 \$ 13 0	8.43 	DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE DISTRIBUTION KWH TOTAL NEW BILL DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE DISTRIBUTION CHARGE DISTRIBUTION KWH	\$/KWH 2000 0.0674 2000 0.0023 RATE \$/KWH 5000 0.0674	\$ \$ 135.70 \$ 17.00 \$ 4.63 \$ 157.32 CHARGE \$ \$ 339.24 \$ 17.00 \$ 11.58	\$ 18.90 IMPACT IMP. DOLLARS	13.7% ACT
	GENERAL SERVICE NON TIME OF USE >50 (A) DISTRIBUTION REVENUE (B) CHOSEN REVENUE SHARES (C) RE-RE-ALLOCATED REVENUE (A)*(B) (D) RETAIL KW (E) NUMBER OF CUSTOMERS	SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 12250 NEXT BLOCK BALANCE TOTAL CURRENT BILL SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 12250 NEXT BLOCK 250 KWH NEXT BLOCK 250 KWH NEXT BLOCK 12250 NEXT BLOCK 250 KWH VARIABLE REVENUE 0.40 \$ 332,372.28 \$ 288,632	250 1750 W 50 0 250 4750 SERVICE CHARGE 0.600 498,558.42	\$.KW 0.000 0.075 \$.KWH 0.000 0.075 0.000 0.057 RATE \$.KW 0.000 0.075 \$.KWH 0.000 0.075 0.000 0.075 TOTA REVENU \$ 830,930.74	\$ \$ 0 \$ 0 \$ 0 \$ 13 0 0 \$ 3 \$ 13 0 0 \$ 3 \$ 13 0 0 \$ 3 \$ 13 0 0 \$ 3 \$ 13 0 0 \$ 1 \$ 13 0 \$ 1 \$ 13 0	8.43 	DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE DISTRIBUTION KWH TOTAL NEW BILL DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE DISTRIBUTION CHARGE DISTRIBUTION KWH	\$/KWH 2000 0.0674 2000 0.0023 RATE \$/KWH 5000 0.0674	\$ \$ 135.70 \$ 17.00 \$ 4.63 \$ 157.32 CHARGE \$ \$ 339.24 \$ 17.00 \$ 11.58	\$ 18.90 IMPACT IMP. DOLLARS	13.7% ACT

ENTER REGIRED CONCUMPTION LEVEL	OUDDENT DU L					NEWBUI					
ENTER DESIRED CONSUMPTION LEVEL	CURRENT BILL	ĸw	RATE		HARGE	NEW BILL		ATE	CHARGE		IMPACT
	SERVICE CHARGE		\$/KW	\$ \$	11,172.00		\$/	KW	\$	DOLLARS	
	1ST BLOCK 50 KW			0.0000 \$		COST OF POWER KW		3.7886	\$ -		
	2ND BLOCK			0.0000 \$		DISTRIBUTION KW		1.1515	\$ -		
	BALANCE		\$/KWH	5.4500 \$	-		\$/	KWH			
	1ST BLOCK 250 KWH			0.0000 \$		COST OF POWER KWH		0.0440	\$ -	s -	#DIV/0!
	NEXT BLOCK 12250			0.0791 \$	-	MONTHLY					
	NEXT BLOCK			0.0000 \$		DISTRIBUTION CHARGE			\$292.5812		
	BALANCE			0.0573 \$					Ψ202.0012		
	TOTAL			\$	-	TOTAL			\$ 292.58	\$ 292.58	#DIV/0!
MONTHLY CONSUMPTION 100KW,20000KWH	CURRENT BILL	ĸw	RATE	CI	HARGE	NEW BILL	R	ATE	CHARGE	IMPACT	IMPACT
	SERVICE CHARGE		\$/KW	\$ \$			\$/	KW	\$	DOLLARS	
	1ST BLOCK 50 KW		50	0.0000 \$		COST OF POWER KW	100	3.7886	\$ 378.86		
	2ND BLOCK			0.0000 \$		DISTRIBUTION KW	100	1.1515			
	BALANCE		50 \$/KWH	5.4500 \$	272.50			KWH	110.10		
	1ST BLOCK 250		250	0.0000 \$		COST OF POWER KWH	20000	0.0440	\$ 880.74		
	KWH NEXT BLOCK 12250		12250	0.0000 \$	968.98		20000	0.0440	\$ 660.74		
						MONTHLY DISTRIBUTION					
	NEXT BLOCK BALANCE		7500	0.0000 \$ 0.0573 \$	429.75	CHARGE			\$ 292.58		
	TOTAL			\$	1,671.23	TOTAL			\$ 1,667.33	\$ (3.89)	-0.2%
MONTHLY CONSUMPTION 100KW,30000KWH	CURRENT BILL	KW	RATE	C	HARGE	NEW BILL	R	ATE	CHARGE	IMPACT	IMPACT
	SERVICE CHARGE		\$/KW	\$				KW	\$	DOLLARS	
	1ST BLOCK 50 KW		50	0.0000 \$	-	COST OF POWER KW	100	3.7886	\$ 378.86		
			30			DISTRIBUTION					
	2ND BLOCK BALANCE		50	0.0000 \$ 5.4500 \$	272.50	KW	100	1.1515	\$ 115.15		
	1ST BLOCK 250		\$/KWH			COST OF POWER		KWH			
	KWH NEXT BLOCK 12250		250 12250	0.0000 \$ 0.0791 \$	968.98	KWH	30000	0.0440	\$ 1,321.11		
						MONTHLY DISTRIBUTION					
	NEXT BLOCK BALANCE		17500	0.0000 \$ 0.0573 \$	1,002.75	CHARGE			\$ 292.58		
	TOTAL			\$	2,244.23	TOTAL			\$ 2,107.70	\$ (136.52)	-6.1%
MONTHLY CONSUMPTION 100KW,40000KWH	CURRENT BILL	KW	RATE	C	HARGE	NEW BILL	R	ATE	CHARGE	IMPACT	IMPACT
	SERVICE CHARGE		\$/KW	\$				KW	\$	DOLLARS	
	1ST BLOCK 50 KW		50	0.0000 \$	-	COST OF POWER KW	100	3.7886	\$ 378.86		
	2ND BLOCK		30			DISTRIBUTION KW	100				
	BALANCE		50	0.0000 \$ 5.4500 \$	272.50				\$ 115.15		
				J1300 W	212.50	IXIV	100	1.1515	*		
	1ST BLOCK 250		\$/KWH		212.00	COST OF POWER	\$/	KWH			
	1ST BLOCK 250 KWH NEXT BLOCK 12250		\$/KWH 250 12250	0.0000 \$ 0.0791 \$	-	COST OF POWER KWH		KWH	\$ 1,761.47		
	KWH NEXT BLOCK 12250		250	0.0000 \$	-	COST OF POWER	\$/	KWH			
	KWH		250	0.0000 \$	- 968.98 -	COST OF POWER KWH MONTHLY	\$/	KWH			
	KWH NEXT BLOCK 12250 NEXT BLOCK BALANCE		250 12250	0.0000 \$ 0.0791 \$ 0.0000 \$ 0.0573 \$	968.98 - 1,575.75	COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE	\$/	KWH	\$ 1,761.47 \$ 292.58	\$ (269.16)	-9.6%
	KWH NEXT BLOCK 12250 NEXT BLOCK		250 12250	0.0000 \$ 0.0791 \$	968.98 - 1,575.75	COST OF POWER KWH MONTHLY DISTRIBUTION	\$/	KWH	\$ 1,761.47	\$ (269.16)	-9.6%
MONTHLY CONSUMPTION 500KW,150000KWH	KWH NEXT BLOCK 12250 NEXT BLOCK BALANCE		250 12250 27500	0.0000 \$ 0.0791 \$ 0.0000 \$ 0.0573 \$	968.98 1,575.75 2,817.23	COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE	\$/ 40000	0.0440	\$ 1,761.47 \$ 292.58 \$ 2,548.07	, , , , ,	
MONTHLY CONSUMPTION 500KW,150000KWH	NWH NEXT BLOCK 12250 NEXT BLOCK BALANCE TOTAL CURRENT BILL		250 12250	0.0000 \$ 0.0791 \$ 0.0000 \$ 0.0573 \$ \$ Ci	968.98 - 1,575.75 2,817.23	COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE TOTAL	\$// 40000 RA	KWH	\$ 1,761.47 \$ 292.58	, , , ,	-9.6% IMPACT
MONTHLY CONSUMPTION 500KW,150000KWH	KWH NEXT BLOCK 12250 NEXT BLOCK BALANCE TOTAL CURRENT BILL SERVICE CHARGE		250 12250 27500 RATE \$/KW	0.0000 \$ 0.0791 \$ 0.0000 \$ 0.0573 \$ CI	968.98 1,575.75 2,817.23 HARGE	COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE TOTAL NEW BILL COST OF POWER	\$/ 40000 R, \$/	0.0440 0.0440	\$ 1,761.47 \$ 292.58 \$ 2,548.07 CHARGE	IMPACT	
MONTHLY CONSUMPTION 500KW,150000KWH	KWH NEXT BLOCK 12250 NEXT BLOCK BALANCE TOTAL CURRENT BILL SERVICE CHARGE 1ST BLOCK 50 KW		250 12250 27500 RATE	0.0000 \$ 0.0791 \$ 0.0000 \$ 0.0573 \$ \$ CC \$ \$ 0.0000 \$ 0.0000 \$ 0.0000 \$ \$ 0.0000 \$ \$ 0.0000 \$ \$ \$ 0.0000 \$ \$ \$ \$	968.98 - 1,575.75 2,817.23	COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE TOTAL NEW BILL COST OF POWER KW DISTRIBUTION	\$/ 40000 R, \$//	0.0440 ATE KW 3.7886	\$ 1,761.47 \$ 292.58 \$ 2,548.07 CHARGE \$ 1,894.29	IMPACT	
MONTHLY CONSUMPTION 500KW,150000KWH	KWH NEXT BLOCK 12250 NEXT BLOCK BALANCE TOTAL CURRENT BILL SERVICE CHARGE		250 12250 27500 RATE \$/KW 50	0.0000 \$ 0.0791 \$ 0.0000 \$ 0.0573 \$ CI	968.98 1,575.75 2,817.23 HARGE	COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE TOTAL NEW BILL COST OF POWER KW	\$/ 40000 R. \$/ 500 500	0.0440 0.0440 ATE XW 3.7886 1.1515	\$ 1,761.47 \$ 292.58 \$ 2,548.07 CHARGE \$ 1,894.29	IMPACT	
MONTHLY CONSUMPTION 500KW,150000KWH	KWH NEXT BLOCK 12250 NEXT BLOCK BALANCE TOTAL CURRENT BILL SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250		250 12250 27500 RATE \$/KW 50 450 \$/KWH	0.0000 \$ 0.0791 \$ 0.0000 \$ 0.0573 \$ Ci \$ \$ 0.0000 \$ 0.0000 \$ \$ 0.0000 \$	968.98 - 1.575.75 2,817.23 HARGE - - 2,452.50	COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE TOTAL NEW BILL COST OF POWER KW DISTRIBUTION KW COST OF POWER	\$/ 40000 R, \$/ 500 500	0.0440 0.0440 ATE XW 3.7886 1.1515 XWH	\$ 1,761.47 \$ 292.58 \$ 2,548.07 CHARGE \$ 1,894.29 \$ 575.77	IMPACT	
MONTHLY CONSUMPTION 500KW,150000KWH	KWH NEXT BLOCK 12250 NEXT BLOCK BALANCE TOTAL CURRENT BILL SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE	кw	250 12250 27500 RATE \$/KW 50	0.0000 \$ 0.0791 \$ 0.0000 \$ 0.0573 \$ \$ CC \$ \$ 0.0000 \$ 0.0573 \$ 0.0000 \$ 0.0000 \$ 0.0000 \$ 0.0000 \$ 0.0000 \$ \$ \$ 0.0000 \$ \$ \$ 0.0000 \$ \$ \$ 0.0000 \$ \$ 0.0000 \$ \$ 0.0000 \$ \$ 0.0000 \$ \$ 0.0000 \$ \$ 0.0000 \$ \$ 0.0000 \$ \$ 0.0000 \$ \$ 0.0000 \$ \$ 0.0000 \$ \$ 0.0000 \$ \$ 0.000	968.98 - 1.575.75 2,817.23 HARGE - - 2,452.50	COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE TOTAL NEW BILL COST OF POWER KW DISTRIBUTION KW COST OF POWER KWH	\$/ 40000 R. \$/ 500 500	0.0440 0.0440 ATE XW 3.7886 1.1515 XWH	\$ 1,761.47 \$ 292.58 \$ 2,548.07 CHARGE \$ 1,894.29	IMPACT	
MONTHLY CONSUMPTION 500KW,150000KWH	KWH NEXT BLOCK 12250 NEXT BLOCK BALANCE TOTAL CURRENT BILL SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 12250	кw	250 12250 27500 27500 RATE SIKW 50 450 SIKWH 250	0.0000 \$ 0.0791 \$ 0.0000 \$ 0.0573 \$ \$ CG \$ \$ 0.0000 \$ 0.0000 \$ 0.0000 \$ 5.4500 \$ 0.0000 \$ 0.0791 \$ \$ 0.0000 \$ 0.0791 \$ \$ 0.0000 \$ 0.0791 \$ \$ 0.0000 \$ 0.0791 \$ \$ 0.0000 \$ 0.0791 \$ \$ 0.0000 \$ \$ 0.0000 \$ 0.0791 \$ \$ 0.0000 \$ 0.0791 \$ \$ 0.0000 \$ 0.0791 \$ \$ 0.0000 \$ 0.0791 \$ \$ 0.0000 \$ 0.0791 \$ \$ 0.0000 \$ 0.0791 \$ \$ 0.0000 \$ 0.0791 \$ \$ 0.0000 \$ 0.00	968.98 1,575.75 2,817.23 HARGE - - 2,452.50	COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE TOTAL NEW BILL COST OF POWER KW DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION	\$/ 40000 R, \$/ 500 500	0.0440 0.0440 ATE XW 3.7886 1.1515 XWH	\$ 1,761.47 \$ 292.58 \$ 2,548.07 CHARGE \$ 1,894.29 \$ 575.77 \$ 6,605.53	IMPACT	
MONTHLY CONSUMPTION 500KW,150000KWH	KWH NEXT BLOCK 12250 NEXT BLOCK BALANCE TOTAL CURRENT BILL SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH	KW	250 12250 27500 27500 RATE SIKW 50 450 SIKWH 250	0.0000 \$ 0.0791 \$ 0.0000 \$ 0.0573 \$ \$ Ci \$ 0.0000 \$ 0.0000 \$ 0.0000 \$ 5.4500 \$	968.98 1,575.75 2,817.23 HARGE - - 2,452.50 968.98	COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE TOTAL NEW BILL COST OF POWER KW DISTRIBUTION KW COST OF POWER KWH MONTHLY	\$/ 40000 R, \$/ 500 500	0.0440 0.0440 ATE XW 3.7886 1.1515 XWH	\$ 1,761.47 \$ 292.58 \$ 2,548.07 CHARGE \$ 1,894.29 \$ 575.77	IMPACT	
MONTHLY CONSUMPTION 500KW,150000KWH	KWH NEXT BLOCK 12250 NEXT BLOCK BALANCE TOTAL CURRENT BILL SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 12250 NEXT BLOCK	KW	250 12250 27500 27500 RATE \$/KW 50 450 \$/KWH 250 12250	0.0000 \$ 0.0791 \$ 0.0000 \$ 0.0573 \$ CC \$ \$ 0.0000 \$ 0.0000 \$ 0.0000 \$ 0.0000 \$ 0.0000 \$ 0.	968.98 1,575.75 2,817.23 HARGE - - 2,452.50 968.98	COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE TOTAL NEW BILL COST OF POWER KW DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION	\$/ 40000 R, \$/ 500 500	0.0440 0.0440 ATE XW 3.7886 1.1515 XWH	\$ 1,761.47 \$ 292.58 \$ 2,548.07 CHARGE \$ 1,894.29 \$ 575.77 \$ 6,605.53	IMPACT	
MONTHLY CONSUMPTION 500KW,150000KWH	KWH NEXT BLOCK 12250 NEXT BLOCK BALANCE TOTAL CURRENT BILL SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 12250 NEXT BLOCK BALANCE	KW	250 12250 27500 27500 RATE \$/KW 50 450 \$/KWH 250 12250	0.0000 \$ 0.0791 \$ 0.0000 \$ 0.0573 \$ \$ Ci S S 0.0000 \$	968.98 1,575.75 2,817.23 HARGE - - 2,452.50 968.98	COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE TOTAL NEW BILL COST OF POWER KW DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE	\$/ 40000 R, \$/ 500 500	0.0440 0.0440 ATE XW 3.7886 1.1515 XWH	\$ 1,761.47 \$ 292.58 \$ 2,548.07 CHARGE \$ 1,894.29 \$ 575.77 \$ 6,605.53	IMPACT DOLLARS	IMPACT
MONTHLY CONSUMPTION 500KW,150000KWH MONTHLY CONSUMPTION 500KW,200000KWH	KWH NEXT BLOCK 12250 NEXT BLOCK BALANCE TOTAL CURRENT BILL SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 12250 NEXT BLOCK BALANCE	KW 1.	250 12250 27500 27500 RATE \$/RW 50 \$/KWH 250 \$12250	0.0000 \$ 0.0791 \$ 0.0000 \$ 0.0573 \$ \$ 0.0000 \$ 0.0573 \$ 0.0000 \$ 0.0791 \$ 0.0000 \$ 0.0573 \$ \$ 0.0000 \$ 0.0573 \$ \$	968.98 1,575.75 2,817.23 HARGE - 2,452.50 968.98 7,878.75 11,300.23	COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE TOTAL NEW BILL COST OF POWER KW DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE	\$/ 40000 R. \$/ 500 500 \$/ 150000	0.0440 0.0440 0.7886 1.1515 0.0440	\$ 1,761.47 \$ 292.58 \$ 2,548.07 CHARGE \$ 1,894.29 \$ 575.77 \$ 6,605.53 \$ 292.58 \$ 9,368.18	IMPACT DOLLARS	-17.1%
	KWH NEXT BLOCK 12250 NEXT BLOCK BALANCE TOTAL CURRENT BILL SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 12250 KWH NEXT BLOCK 12250 NEXT BLOCK BALANCE TOTAL CURRENT BILL	KW	250 12250 27500 27500 RATE \$/KW 50 450 \$/KWH 250 12250	0.0000 \$ 0.0791 \$ 0.0000 \$ 0.0573 \$ \$ 0.0000 \$ 0.0573 \$ 0.0000 \$ 0.0791 \$ 0.0000 \$ 0.0573 \$ \$ 0.0000 \$ 0.0573 \$ \$ \$	968.98 1,575.75 2,817.23 HARGE	COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE TOTAL NEW BILL COST OF POWER KW DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE TOTAL	\$/ 40000 R. \$/ 500 500 \$/ 150000	0.0440 0.0440 ATE XW 3.7886 1.1515 XWH	\$ 1,761.47 \$ 292.58 \$ 2,548.07 CHARGE \$ 1,894.29 \$ 575.77 \$ 6,605.53	IMPACT DOLLARS	IMPACT
	KWH NEXT BLOCK 12250 NEXT BLOCK BALANCE TOTAL CURRENT BILL SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 12250 KWH NEXT BLOCK 12250 NEXT BLOCK BALANCE TOTAL CURRENT BILL SERVICE CHARGE	KW 1.	250 12250 27500 27500 RATE \$/KW 50 450 \$/KWH 250 12250 37500	0.0000 \$ 0.0791 \$ 0.0000 \$ 0.0573 \$ \$ 0.0000 \$ 0	968.98 1,575.75 2,817.23 HARGE	COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE TOTAL NEW BILL COST OF POWER KW DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE TOTAL NEW BILL COST OF POWER KWH COST OF POWER KWH MONTHLY COST OF POWER KWH MONTHLY COST OF POWER KWH COST OF POWER KWH COST OF POWER KWH MONTHLY COST OF POWER KWH COST OF POWER	\$/ 40000 R. \$/ 500 500 \$/ 150000	0.0440 0.0440 0.0440 3.7886 1.1515 XWH 0.0440	\$ 1,761.47 \$ 292.58 \$ 2,548.07 CHARGE \$ 1,894.29 \$ 6,605.53 \$ 292.58 \$ 9,368.18 CHARGE	IMPACT DOLLARS \$ (1,932.05)	-17.1%
	KWH NEXT BLOCK 12250 NEXT BLOCK BALANCE TOTAL CURRENT BILL SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 12250 KWH NEXT BLOCK 12250 NEXT BLOCK BALANCE TOTAL CURRENT BILL SERVICE CHARGE 1ST BLOCK 50 KW	KW 1.	250 12250 27500 27500 RATE \$JKW 50 450 \$JKWH 250 12250 37500	0.0000 \$ 0.0791 \$ \$ 0.0000 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	968.98 1,575.75 2,817.23 HARGE	COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE TOTAL NEW BILL COST OF POWER KW DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE TOTAL NEW BILL COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE	\$/ 40000 R. \$/ 500 \$// 150000	3.7886 1.1515 XWH 0.0440	\$ 1,761.47 \$ 292.58 \$ 2,548.07 CHARGE \$ 1,894.29 \$ 6,605.53 \$ 292.58 \$ 9,368.18 CHARGE \$ 1,894.29	IMPACT DOLLARS \$ (1,932.05)	-17.1%
	KWH NEXT BLOCK 12250 NEXT BLOCK BALANCE TOTAL CURRENT BILL SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 12250 KWH NEXT BLOCK 12250 NEXT BLOCK BALANCE TOTAL CURRENT BILL SERVICE CHARGE	KW 1.	250 12250 27500 27500 RATE \$/KW 50 450 \$/KWH 250 12250 37500 RATE \$/KW 50	0.0000 \$ 0.0791 \$ 0.0000 \$ 0.0573 \$ \$ 0.0000 \$ 0	968.98 1,575.75 2,817.23 HARGE	COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE TOTAL NEW BILL COST OF POWER KW DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE TOTAL NEW BILL COST OF POWER KWH	\$/ 40000 R. \$/ 500 500 \$/ 150000	3.7886 1.1515 1.1515	\$ 1,761.47 \$ 292.58 \$ 2,548.07 CHARGE \$ 1,894.29 \$ 6,605.53 \$ 292.58 \$ 9,368.18 CHARGE \$ 1,894.29	IMPACT DOLLARS \$ (1,932.05)	-17.1%
	KWH NEXT BLOCK 12250 NEXT BLOCK BALANCE TOTAL CURRENT BILL SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 12250 NEXT BLOCK 12250 CURRENT BLOCK BALANCE TOTAL CURRENT BILL SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK 50 KW 2ND BLOCK	KW 1.	250 12250 27500 RATE \$/KW 50 450 \$/KWH 250 12250 37500 RATE \$/KW	0.0000 \$ 0.0791 \$ 0.0000 \$ 0.0573 \$ \$ Ci \$ \$ 0.0000 \$ 0.0000 \$ 0.0000 \$ 0.0000 \$ 0.0000 \$ 0.0573 \$ Ci \$ 0.0000 \$ 0.0573 \$ 0.0000 \$ 0.0573 \$ 0.0000 \$ 0.0573 \$ 0.0000 \$ 0.0573 \$ 0.0000 \$ 0.0573 \$ 0.0000 \$ 0.0573 \$ 0.0000 \$ 0.0000 \$ 0.0000 \$ 0.0000 \$ 0.0000 \$ 0.0000 \$ 0.0000 \$ 0.0000 \$	968.98 1,575.75 2,817.23 HARGE 2,452.50 968.98 7,878.75 11,300.23 HARGE	COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE TOTAL NEW BILL COST OF POWER KW DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE TOTAL NEW BILL COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE	\$/ 40000 R. \$/ 500 500 \$/ 150000	3.7886 1.1515 3.7886 1.1515 3.7886 1.1515 3.7886	\$ 1,761.47 \$ 292.58 \$ 2,548.07 CHARGE \$ 1,894.29 \$ 6,605.53 \$ 292.58 \$ 9,368.18 CHARGE \$ 1,894.29	IMPACT DOLLARS \$ (1,932.05)	-17.1%

	NEXT BLOCK 12250	12250	0.0791 \$	968.98				
					MONTHLY DISTRIBUTION			
	NEXT BLOCK BALANCE	187500	0.0000 \$ 0.0573 \$	10,743.75	CHARGE		\$ 292.58	
	TOTAL		\$	14,165.23	TOTAL		\$ 11,570.02	\$ (2,595.20) -18.3%
MONTHLY CONSUMPTION 500KW,250000KWH	CURRENT BILL				NEW BILL			
	KW	RATE \$/KW	\$	HARGE		RATE \$/KW	CHARGE \$	IMPACT IMPACT DOLLARS
	SERVICE CHARGE 1ST BLOCK 50 KW	50	0.0000 \$	-	COST OF POWER KW	500 3.7886	\$ 1,894.29	
	2ND BLOCK	30	0.0000 \$	-	DISTRIBUTION KW	500 3.7660		
	BALANCE	450 \$/KWH	5.4500 \$	2,452.50		\$/KWH		
	1ST BLOCK 250 KWH	250	0.0000 \$		COST OF POWER KWH 25	50000 0.0440	\$ 11,009.22	
	NEXT BLOCK 12250	12250	0.0791 \$	968.98	MONTHLY DISTRIBUTION			
	NEXT BLOCK BALANCE	237500	0.0000 \$ 0.0573 \$	- 13,608.75	CHARGE		\$ 292.58	
	TOTAL		\$	17,030.23	TOTAL		\$ 13,771.87	\$ (3,258.36) -19.1%
MONTHLY CONSUMPTION 1000KW,100000KWH	CURRENT BILL				NEW BILL			
MONTHLY CONSOMPTION 1000KW, 100000KWH	KW	RATE \$/KW	Cl \$	HARGE	NEW BILL	RATE \$/KW	CHARGE \$	IMPACT IMPACT DOLLARS
	SERVICE CHARGE	φπτν	\$	-	COST OF POWER	ψητον	•	DOLLARO
	1ST BLOCK 50 KW	50	0.0000 \$	-	KW DISTRIBUTION		\$ 3,788.59	
	2ND BLOCK BALANCE	950	0.0000 \$ 5.4500 \$	5,177.50	KW		\$ 1,151.54	
	1ST BLOCK 250 KWH	\$/KWH			COST OF POWER KWH 10	\$/KWH	\$ 4,403.69	
	NEXT BLOCK 12250	250 12250	0.0000 \$ 0.0791 \$	968.98	MONTHLY	00000 0.0440	\$ 4,403.69	
	NEXT BLOCK		0.0000 \$	-	DISTRIBUTION CHARGE		\$ 292.58	
	BALANCE	87500	0.0573 \$	5,013.75				
	TOTAL		\$	11,160.23	TOTAL		\$ 9,636.40	\$ (1,523.82) -13.7%
MONTHLY CONSUMPTION 1000 KW,300000KWH	CURRENT BILL KW	RATE	C	HARGE	NEW BILL	RATE	CHARGE	IMPACT IMPACT
	SERVICE CHARGE	\$/KW	\$	-		\$/KW	\$	DOLLARS
	1ST BLOCK 50 KW	50	0.0000 \$		COST OF POWER KW	1000 3.7886	\$ 3,788.59	
	2ND BLOCK		0.0000 \$	-	DISTRIBUTION KW	1000 1.1515	\$ 1,151.54	
	BALANCE 1ST BLOCK 250	950 \$/KW⊢	5.4500 \$	5,177.50	COST OF POWER	\$/KWH		
	KWH NEXT BLOCK 12250	250 12250	0.0000 \$ 0.0791 \$	968.98		00000 0.0440	\$ 8,807.37	
					MONTHLY DISTRIBUTION			
	NEXT BLOCK BALANCE	287500	0.0000 \$ 0.0573 \$	16,473.75	CHARGE		\$ 292.58	
	TOTAL		\$	22,620.23	TOTAL		\$ 14,040.09	\$ (8,580.14) -37.9%
MONTHLY CONSUMPTION 1000KW,500000KWH	CURRENT BILL				NEW BILL			
	KW	RATE \$/KW	\$	HARGE		RATE \$/KW	CHARGE \$	IMPACT IMPACT DOLLARS
	SERVICE CHARGE		\$	-	COST OF POWER			
	1ST BLOCK 50 KW 2ND BLOCK	50	0.0000 \$	-	KW DISTRIBUTION KW		\$ 3,788.59 \$ 1,151.54	
	BALANCE	950 \$/KW⊢	5.4500 \$	5,177.50	IVV	\$/KWH	ψ 1,131.34	
	1ST BLOCK 250 KWH	250	0.0000 \$	-	COST OF POWER KWH 50		\$ 22,018.44	
	NEXT BLOCK 12250	12250	0.0791 \$	968.98	MONTHLY			
	NEXT BLOCK BALANCE	487500	0.0000 \$ 0.0573 \$	- 27,933.75	DISTRIBUTION CHARGE		\$ 292.58	
	TOTAL	.37300	0.0573 \$	34,080.23	TOTAL		\$ 27,251.15	\$ (6,829.08) -20.0%
			·					,
GENERAL SERVICE>50 KW TIME OF USE	VARIABLE REVENUE	SERVICE CHARGE R	TOTAL					
(A) DISTRIBUTION REVENUE	VARIABLE REVENUE		4,243.18					
(B) CHOSEN REVENUE SHARES	0.40	0.600						
(C) RE-RE-ALLOCATED REVENUE (A)*(B)	\$ 53,697.27 \$	80,545.91 \$ 13	4,243.18					
(D) RETAIL KW	27,271	2						
(E) NUMBER OF CUSTOMERS (F) DISTRIBUTION KW RATE (\$/KW) (C)/(D)	\$1.9690	2						
(G) MONTHLY SERVICE CHARGE (C)/(E)/12		\$3,356.0796						
.,,,	CURRENT BILL				NEW BILL			
ENTER DESIRED CONSUMPTION LEVELS	SERVICE CHARGE			0.0000				
	KW	RATE \$/KW	CI \$	HARGE		RATE \$/KW	CHARGE \$	IMPACT IMPACT DOLLARS
	WINTER FIRST 50 KW	Φ/IVVV	0.0000 \$	-	COST OF POWER	φr r\vv	¥	DOLLANG
			W					

	WINTER SECOND BLOCK		0	.0000 \$	_	WINTER PEAK	11.8210	s -	
	WINTER BALANCE					WINTERTEAR		.	
	BLOCK	:	5. \$/KWH	.6000 \$	-	WINTER PEAK	\$/KWH 0.0630	\$ -	
						WINTER OFF PEAK	0.0345		
	WINTER PEAK					DISTRIBUTION			
	FIRST BLOCK		0.	.1290 \$	-	KW MONTHLY	1.9690	\$ -	
	WINTER PEAK NEXT					SERVICE		0050 0700	
	BLOCK WINTER PEAK NEXT			.0000 \$		CHARGE		3356.0796	
	BLOCK WINTER BALANCE		0.	.0000 \$	-				
	BLOCK		0.	.0880 \$	-				
	WINTER OFF PEAK ALL		0.	.0345 \$					
	TOTAL			\$		TOTAL		\$ 3,356.08	\$ 3,356.08 #DIV/0!
				•				Ψ 0,000.00	0,000.00 1121170.
	CURRENT BILL					NEW BILL			
	SERVICE CHARGE				0.0000				
	KW	' !	RATE \$/KW	CH \$	IARGE		RATE \$/KW	CHARGE \$	IMPACT IMPACT DOLLARS
	SUMMER FIRST 50	,					φειζνν	φ	DOLLARS
	KW SUMMER SECOND		0.	.0000 \$	-	COST OF POWER			
	BLOCK SUMMER BALANCE		0.	.0000 \$	-	SUMMER PEAK	8.9388	\$ -	
	BLOCK		4.	.6000 \$	-				
		:	\$/KWH			SUMMER PEAK	\$/KWH 0.0516	\$ -	
	SUMMER PEAK FIRST BLOCK			.1078 \$		SUMMER OFF PEAK	0.0235		
	SUMMER PEAK					FEAR	0.0233	9 -	
	NEXT BLOCK SUMMER PEAK		0.	.0000		DISTRIBUTION			
	NEXT BLOCK		0.	.0000 \$	-	KW MONTHLY	1.9690	\$ -	
	SUMMER BALANCE					SERVICE			
	BLOCK SUMMER OFF PEAK		0.	.0742 \$		CHARGE		3356.0796	
	ALL		0.	.0237 \$	-				
	TOTAL			\$	-	TOTAL		\$ 3,356.08	\$ 3,356.08 #DIV/0!
INTERMEDIATE USE									
INTERMEDIATE USE									
	VARIABLE REVENUE	SERVICE CHARGE	TO REVE	OTAL					
(A) DISTRIBUTION REVENUE	VARIABLE REVENUE	CHARGE	\$ 10,44						
(B) CHOSEN REVENUE SHARES	0.40	0.600							
(C) RE-RE-ALLOCATED REVENUE (A)*(B)	\$ 4,179.97 \$	6,269.95	\$ 10,44	10.01					
		0,209.90	φ 10,44	+3.31					
(D) RETAIL KW	35,445								
	52,115								
(E) NUMBER OF CUSTOMERS	55,1.15	1							
(E) NUMBER OF CUSTOMERS (F) DISTRIBUTION KW RATE (\$/KW) (C)/(D)	\$0.1179	1							
		1 \$522.4956							
(F) DISTRIBUTION KW RATE (\$/KW) (C)/(D) (G) MONTHLY SERVICE CHARGE (C)/(E)/12	\$0.1179					NEW BILL			
(F) DISTRIBUTION KW RATE (\$/KW) (C)/(D)		\$522.4956	RATE		IARGE	NEW BILL	RATE	CHARGE	IMPACT IMPACT
(F) DISTRIBUTION KW RATE (\$/KW) (C)/(D) (G) MONTHLY SERVICE CHARGE (C)/(E)/12	\$0.1179 CURRENT BILL	\$522.4956	\$/KW	CH \$.0000 \$	IARGE -		RATE \$/KW	CHARGE \$	IMPACT IMPACT DOLLARS
(F) DISTRIBUTION KW RATE (\$/KW) (C)/(D) (G) MONTHLY SERVICE CHARGE (C)/(E)/12	\$0.1179 CURRENT BILL KW	\$522.4956	\$/KW 0.	\$	HARGE -	COST OF POWER			
(F) DISTRIBUTION KW RATE (\$/KW) (C)/(D) (G) MONTHLY SERVICE CHARGE (C)/(E)/12	\$0.1179 CURRENT BILL KW WINTER PEAK WINTER PEAK	\$522.4956	\$/KW 0. \$/KWH 0.	.0000 \$	IARGE - -			\$	
(F) DISTRIBUTION KW RATE (\$/KW) (C)/(D) (G) MONTHLY SERVICE CHARGE (C)/(E)/12	\$0.1179 CURRENT BILL KW WINTER PEAK	\$522.4956	\$/KW 0. \$/KWH 0.	.0000 \$	-	COST OF POWER KW: WINTER PEAK DISTRIBUTION	\$/KW 11.8211	\$ -	
(F) DISTRIBUTION KW RATE (\$/KW) (C)/(D) (G) MONTHLY SERVICE CHARGE (C)/(E)/12	\$0.1179 CURRENT BILL KW WINTER PEAK WINTER PEAK	\$522.4956	\$/KW 0. \$/KWH 0.	.0000 \$	-	COST OF POWER KW: WINTER PEAK	\$/KW	\$ -	
(F) DISTRIBUTION KW RATE (\$/KW) (C)/(D) (G) MONTHLY SERVICE CHARGE (C)/(E)/12	\$0.1179 CURRENT BILL KW WINTER PEAK WINTER PEAK	\$522.4956	\$/KW 0. \$/KWH 0.	.0000 \$	-	COST OF POWER KW: WINTER PEAK DISTRIBUTION KW COST OF POWER	\$/KW 11.8211	\$ -	
(F) DISTRIBUTION KW RATE (\$/KW) (C)/(D) (G) MONTHLY SERVICE CHARGE (C)/(E)/12	\$0.1179 CURRENT BILL KW WINTER PEAK WINTER PEAK	\$522.4956	\$/KW 0. \$/KWH 0.	.0000 \$	-	COST OF POWER KW: WINTER PEAK DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK	\$/KW 11.8211	\$ - \$ -	
(F) DISTRIBUTION KW RATE (\$/KW) (C)/(D) (G) MONTHLY SERVICE CHARGE (C)/(E)/12	\$0.1179 CURRENT BILL KW WINTER PEAK WINTER PEAK	\$522.4956	\$/KW 0. \$/KWH 0.	.0000 \$	-	COST OF POWER KW: WINTER PEAK DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER OFF PEAK	\$/KW 11.8211 0.1179	\$ - \$ - \$ -	
(F) DISTRIBUTION KW RATE (\$/KW) (C)/(D) (G) MONTHLY SERVICE CHARGE (C)/(E)/12	\$0.1179 CURRENT BILL KW WINTER PEAK WINTER PEAK	\$522.4956	\$/KW 0. \$/KWH 0.	.0000 \$	-	COST OF POWER KW: WINTER PEAK DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER OFF PEAK MONTHLY	\$/KW 11.8211 0.1179 0.0643	\$ - \$ - \$ -	
(F) DISTRIBUTION KW RATE (\$/KW) (C)/(D) (G) MONTHLY SERVICE CHARGE (C)/(E)/12	\$0.1179 CURRENT BILL KW WINTER PEAK WINTER PEAK WINTER OFF PEAK	\$522.4956	\$/KW 0. \$/KWH 0.	\$.0000 \$.0000 \$:	COST OF POWER KW: WINTER PEAK DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER OFF PEAK MONTHLY DISTRIBUTION CHARGE	\$/KW 11.8211 0.1179 0.0643	\$ - \$ - \$ - \$ 522.4956	DOLLARS
(F) DISTRIBUTION KW RATE (\$/KW) (C)/(D) (G) MONTHLY SERVICE CHARGE (C)/(E)/12	\$0.1179 CURRENT BILL KW WINTER PEAK WINTER PEAK	\$522.4956	\$/KW 0. \$/KWH 0.	.0000 \$	-	COST OF POWER KW: WINTER PEAK DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER OFF PEAK MONTHLY DISTRIBUTION	\$/KW 11.8211 0.1179 0.0643	s - s - s - s - s	
(F) DISTRIBUTION KW RATE (\$/KW) (C)/(D) (G) MONTHLY SERVICE CHARGE (C)/(E)/12	\$0.1179 CURRENT BILL KW WINTER PEAK WINTER PEAK WINTER OFF PEAK	\$522.4956	\$/KW 0. \$/KWH 0.	\$.0000 \$.0000 \$:	COST OF POWER KW: WINTER PEAK DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER OFF PEAK MONTHLY DISTRIBUTION CHARGE	\$/KW 11.8211 0.1179 0.0643	\$ - \$ - \$ - \$ 522.4956	DOLLARS
(F) DISTRIBUTION KW RATE (\$/KW) (C)/(D) (G) MONTHLY SERVICE CHARGE (C)/(E)/12	\$0.1179 CURRENT BILL KW WINTER PEAK WINTER PEAK WINTER OFF PEAK TOTAL CURRENT BILL	\$522.4956	\$/KW 0. \$/KWH 0. 0.	.0000 \$.0000 \$.0000 \$:	COST OF POWER KW: WINTER PEAK DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER OFF PEAK MONTHLY DISTRIBUTION CHARGE	\$/KW 11.8211 0.1179 0.0643 0.0353	\$ - \$ - \$ - \$ 522.4956 \$ 522.50	DOLLARS \$ 522.50 #DIV/0!
(F) DISTRIBUTION KW RATE (\$/KW) (C)/(D) (G) MONTHLY SERVICE CHARGE (C)/(E)/12	\$0.1179 CURRENT BILL KW WINTER PEAK WINTER PEAK WINTER OFF PEAK	\$522.4956	\$/KW 0. \$/KWH 0. 0.	\$.0000 \$.0000 \$:	COST OF POWER KW: WINTER PEAK DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER OFF PEAK MONTHLY DISTRIBUTION CHARGE TOTAL	\$/KW 11.8211 0.1179 0.0643	\$ - \$ - \$ - \$ 522.4956	DOLLARS
(F) DISTRIBUTION KW RATE (\$/KW) (C)/(D) (G) MONTHLY SERVICE CHARGE (C)/(E)/12	\$0.1179 CURRENT BILL KW WINTER PEAK WINTER PEAK WINTER OFF PEAK TOTAL CURRENT BILL SUMMER PEAK	\$522.4956	\$/KW 0. \$/KWH 0. 0.	\$.0000 \$.0000 \$.0000 \$:	COST OF POWER KW: WINTER PEAK DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER PEAK WINTER OFF PEAK MONTHLY DISTRIBUTION CHARGE TOTAL NEW BILL COST OF POWER	\$/KW 11.8211 0.1179 0.0643 0.0353	\$ - \$ - \$ - \$ - \$ 522.4956 \$ 522.50	\$ 522.50 #DIV/0!
(F) DISTRIBUTION KW RATE (\$/KW) (C)/(D) (G) MONTHLY SERVICE CHARGE (C)/(E)/12	\$0.1179 CURRENT BILL KW WINTER PEAK WINTER PEAK WINTER OFF PEAK TOTAL CURRENT BILL	\$522.4956	\$/KW 0. \$/KWH 0. 0.	.0000 \$.0000 \$.0000 \$:	COST OF POWER KW: WINTER PEAK DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER PEAK MONTHLY DISTRIBUTION CHARGE TOTAL NEW BILL COST OF POWER KW: SUMMER PEAK	\$/KW 11.8211 0.1179 0.0643 0.0353	\$ - \$ - \$ 522.4956 \$ 522.50	\$ 522.50 #DIV/0!
(F) DISTRIBUTION KW RATE (\$/KW) (C)/(D) (G) MONTHLY SERVICE CHARGE (C)/(E)/12	\$0.1179 CURRENT BILL KW WINTER PEAK WINTER PEAK WINTER OFF PEAK TOTAL CURRENT BILL SUMMER PEAK SUMMER PEAK	\$522.4956	\$/KW 0. \$/KWH 0. 0.	\$.0000 \$.0000 \$.0000 \$ \$		COST OF POWER KW: WINTER PEAK DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER OFF PEAK MONTHLY DISTRIBUTION CHARGE TOTAL NEW BILL COST OF POWER KW:	\$/KW 11.8211 0.1179 0.0643 0.0353 RATE \$/KW 8.9388 0.1179	\$ - \$ - \$ 522.4956 \$ 522.50	\$ 522.50 #DIV/0!
(F) DISTRIBUTION KW RATE (\$/KW) (C)/(D) (G) MONTHLY SERVICE CHARGE (C)/(E)/12	\$0.1179 CURRENT BILL KW WINTER PEAK WINTER PEAK WINTER OFF PEAK TOTAL CURRENT BILL SUMMER PEAK SUMMER PEAK	\$522.4956	\$/KW 0. \$/KWH 0.	\$.0000 \$.0000 \$.0000 \$ \$		COST OF POWER KW: WINTER PEAK DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER OFF PEAK MONTHLY DISTRIBUTION CHARGE TOTAL NEW BILL COST OF POWER KW: SUMMER PEAK DISTRIBUTION KW	\$/KW 11.8211 0.1179 0.0643 0.0353 RATE \$/KW	\$ - \$ - \$ 522.4956 \$ 522.50	\$ 522.50 #DIV/0!
(F) DISTRIBUTION KW RATE (\$/KW) (C)/(D) (G) MONTHLY SERVICE CHARGE (C)/(E)/12	\$0.1179 CURRENT BILL KW WINTER PEAK WINTER PEAK WINTER OFF PEAK TOTAL CURRENT BILL SUMMER PEAK SUMMER PEAK	\$522.4956	\$/KW 0. \$/KWH 0.	\$.0000 \$.0000 \$.0000 \$ \$		COST OF POWER KW: WINTER PEAK DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER OFF PEAK MONTHLY DISTRIBUTION CHARGE TOTAL NEW BILL COST OF POWER KW: SUMMER PEAK DISTRIBUTION KW COST OF POWER KW: COST OF POWER KW:	\$/KW 11.8211 0.1179 0.0643 0.0353 RATE \$/KW 8.9388 0.1179 \$/KWH	\$ - \$ - \$ 522.4966 \$ 522.50 CHARGE \$ - \$ \$ - \$	\$ 522.50 #DIV/0!
(F) DISTRIBUTION KW RATE (\$/KW) (C)/(D) (G) MONTHLY SERVICE CHARGE (C)/(E)/12	\$0.1179 CURRENT BILL KW WINTER PEAK WINTER PEAK WINTER OFF PEAK TOTAL CURRENT BILL SUMMER PEAK SUMMER PEAK	\$522.4956	\$/KW 0. \$/KWH 0.	\$.0000 \$.0000 \$.0000 \$ \$		COST OF POWER KW: WINTER PEAK DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER PEAK MONTHLY DISTRIBUTION CHARGE TOTAL COST OF POWER KW: SUMMER PEAK DISTRIBUTION KW COST OF POWER KW: SUMMER PEAK DISTRIBUTION KW COST OF POWER KWH: SUMMER PEAK SUMMER PEAK SUMMER PEAK SUMMER OFF	\$/KW 11.8211 0.1179 0.0643 0.0353 RATE \$/KW 8.9388 0.1179 \$/KWH	\$ - \$ - \$ 522.4956 \$ 522.50 CHARGE \$ - \$ - \$ \$ - \$	\$ 522.50 #DIV/0!
(F) DISTRIBUTION KW RATE (\$/KW) (C)/(D) (G) MONTHLY SERVICE CHARGE (C)/(E)/12	\$0.1179 CURRENT BILL KW WINTER PEAK WINTER PEAK WINTER OFF PEAK TOTAL CURRENT BILL SUMMER PEAK SUMMER PEAK	\$522.4956	\$/KW 0. \$/KWH 0.	\$.0000 \$.0000 \$.0000 \$ \$		COST OF POWER KW: WINTER PEAK DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER PEAK MONTHLY DISTRIBUTION CHARGE TOTAL NEW BILL COST OF POWER KW: SUMMER PEAK DISTRIBUTION KW COST OF POWER KWH: SUMMER PEAK	\$/KW 11.8211 0.1179 0.0643 0.0353 RATE \$/KW 8.9388 0.1179 \$/KWH	\$ - \$ - \$ 522.4956 \$ 522.50 CHARGE \$ - \$ - \$ \$ - \$	\$ 522.50 #DIV/0!
(F) DISTRIBUTION KW RATE (\$/KW) (C)/(D) (G) MONTHLY SERVICE CHARGE (C)/(E)/12	\$0.1179 CURRENT BILL KW WINTER PEAK WINTER PEAK WINTER OFF PEAK TOTAL CURRENT BILL SUMMER PEAK SUMMER PEAK	\$522.4956	\$/KW 0. \$/KWH 0.	\$.0000 \$.0000 \$.0000 \$ \$		COST OF POWER KW: WINTER PEAK DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER PEAK MONTHLY DISTRIBUTION CHARGE TOTAL NEW BILL COST OF POWER KW: SUMMER PEAK DISTRIBUTION KW COST OF POWER KWH: SUMMER PEAK SUMMER PEAK SUMMER PEAK SUMMER PEAK SUMMER PEAK SUMMER OFF PEAK MONTHLY	\$/KW 11.8211 0.1179 0.0643 0.0353 RATE \$/KW 8.9388 0.1179 \$/KWH	\$ - \$ - \$ 522.4956 \$ 522.50 CHARGE \$ - \$ - \$ \$ - \$	\$ 522.50 #DIV/0!
(F) DISTRIBUTION KW RATE (\$/KW) (C)/(D) (G) MONTHLY SERVICE CHARGE (C)/(E)/12	\$0.1179 CURRENT BILL KW WINTER PEAK WINTER OFF PEAK TOTAL CURRENT BILL SUMMER PEAK SUMMER OFF PEAK	\$522.4956	\$/KW 0. \$/KWH 0.	\$.0000 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		COST OF POWER KW: WINTER PEAK DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER PEAK WINTER OFF PEAK MONTHLY DISTRIBUTION CHARGE TOTAL COST OF POWER KW: SUMMER PEAK DISTRIBUTION KW COST OF POWER KWH: SUMMER PEAK DISTRIBUTION KW MONTHLY DISTRIBUTION CHARGE MONTHLY DISTRIBUTION CHARGE	\$/KW 11.8211 0.1179 0.0643 0.0353 RATE \$/KW 8.9388 0.1179 \$/KWH	\$ - \$ - \$ 522.4956 \$ - \$ - \$ - \$ - \$ 522.4956	\$ 522.50 #DIV/0! IMPACT IMPACT DOLLARS
(F) DISTRIBUTION KW RATE (\$/KW) (C)/(D) (G) MONTHLY SERVICE CHARGE (C)/(E)/12	\$0.1179 CURRENT BILL KW WINTER PEAK WINTER PEAK WINTER OFF PEAK TOTAL CURRENT BILL SUMMER PEAK SUMMER PEAK	\$522.4956	\$/KW 0. \$/KWH 0.	\$.0000 \$.0000 \$.0000 \$ \$		COST OF POWER KW: WINTER PEAK DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER OFF PEAK MONTHLY DISTRIBUTION CHARGE TOTAL COST OF POWER KW: SUMMER PEAK DISTRIBUTION KW COST OF POWER KW: SUMMER PEAK SUMMER OFF PEAK MONTHLY DISTRIBUTION	\$/KW 11.8211 0.1179 0.0643 0.0353 RATE \$/KW 8.9388 0.1179 \$/KWH	\$ - \$ - \$ 522.4956 \$ 522.50 CHARGE \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	\$ 522.50 #DIV/0!
(F) DISTRIBUTION KW RATE (\$/KW) (C)/(D) (G) MONTHLY SERVICE CHARGE (C)/(E)/12 ENTER DESIRED CONSUMPTION LEVEL	\$0.1179 CURRENT BILL WINTER PEAK WINTER PEAK WINTER OFF PEAK TOTAL CURRENT BILL SUMMER PEAK SUMMER PEAK SUMMER OFF PEAK	\$522.4956	\$/KW 0. \$/KWH 0.	\$.0000 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		COST OF POWER KW: WINTER PEAK DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER OFF PEAK MONTHLY DISTRIBUTION CHARGE TOTAL COST OF POWER KW: SUMMER PEAK DISTRIBUTION KW COST OF POWER KWH: SUMMER PEAK SUMMER OFF PEAK MONTHLY DISTRIBUTION CHARGE TOTAL	\$/KW 11.8211 0.1179 0.0643 0.0353 RATE \$/KW 8.9388 0.1179 \$/KWH	\$ - \$ - \$ 522.4956 \$ - \$ - \$ - \$ - \$ 522.4956	\$ 522.50 #DIV/0! IMPACT IMPACT DOLLARS
(F) DISTRIBUTION KW RATE (\$/KW) (C)/(D) (G) MONTHLY SERVICE CHARGE (C)/(E)/12	\$0.1179 CURRENT BILL KW WINTER PEAK WINTER OFF PEAK TOTAL CURRENT BILL SUMMER PEAK SUMMER OFF PEAK	\$522.4956	\$/KWH 0.	\$		COST OF POWER KW: WINTER PEAK DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER PEAK WINTER OFF PEAK MONTHLY DISTRIBUTION CHARGE TOTAL COST OF POWER KW: SUMMER PEAK DISTRIBUTION KW COST OF POWER KWH: SUMMER PEAK DISTRIBUTION KW MONTHLY DISTRIBUTION CHARGE MONTHLY DISTRIBUTION CHARGE	\$/KW 11.8211 0.1179 0.0643 0.0353 RATE \$/KW 8.9388 0.1179 \$/KWH 0.0531 0.0243	\$ - \$ - \$ 522.4956 \$ 522.50 CHARGE \$ - \$ 522.50 CHARGE	\$ 522.50 #DIV/0! IMPACT IMPACT DOLLARS \$ 522.50 #DIV/0!
(F) DISTRIBUTION KW RATE (\$/KW) (C)/(D) (G) MONTHLY SERVICE CHARGE (C)/(E)/12 ENTER DESIRED CONSUMPTION LEVEL	\$0.1179 CURRENT BILL KW WINTER PEAK WINTER PEAK WINTER OFF PEAK TOTAL CURRENT BILL SUMMER PEAK SUMMER OFF PEAK TOTAL TOTAL CURRENT BILL CURRENT BILL CURRENT BILL CURRENT BILL CURRENT BILL CURRENT BILL	\$522.4956	\$/KWH 0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0.	\$.0000 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		COST OF POWER KW: WINTER PEAK DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER OFF PEAK MONTHLY DISTRIBUTION CHARGE TOTAL COST OF POWER KW: SUMMER PEAK DISTRIBUTION KW COST OF POWER KWH: SUMMER PEAK SUMMER OFF PEAK MONTHLY DISTRIBUTION CHARGE TOTAL	\$/KW 11.8211 0.1179 0.0643 0.0353 RATE \$/KW 8.9388 0.1179 \$/KWH 0.0531 0.0243	\$ - \$ 522.4956 \$ 522.50	\$ 522.50 #DIV/0! IMPACT IMPACT DOLLARS \$ 522.50 #DIV/0!

	WINTER PEAK		2000	0.0000								
	WINTERFEAR		3000 \$/KWH	0.0000	\$	•	COST OF POWER KW:					
	WINTER PEAK WINTER OFF PEAK		0,000 0,000	0.0000			WINTER PEAK	3000	11.8211	\$ 35,463.22		
		_	-,		•		DISTRIBUTION KW	3000	0.1113	\$ 333.89		
							COST OF POWER					
							KWH: WINTER PEAK	250000	0.0643	\$ 16,064.71		
							WINTER OFF PEAK	250000	0.0353	\$ 8,836.91		
							MONTHLY DISTRIBUTION			Ø500 4050		
	TOTAL				\$	-	CHARGE TOTAL			\$522.4956 \$ 61,221.23	\$ 61,221.23	3 #DIV/0!
	CURRENT BILL	ĸw	RATE		CHARGE		NEW BILL		RATE	CHARGE	IMPACT	IMPACT
			\$/KW		\$		COST OF POWER		\$/KW	\$	DOLLARS	
	SUMMER PEAK		3000 \$/KWH	0.0000		-	KW: SUMMER PEAK	3000	8.9388	\$ 26,816.48		
	SUMMER PEAK SUMMER OFF PEAK		0,000 0,000	0.0000			DISTRIBUTION KW	3000	0.1113 \$/KWH	\$ 333.89		
							COST OF POWER KWH:					
							SUMMER PEAK SUMMER OFF	250000		\$ 13,268.55		
							PEAK MONTHLY	250000	0.0243	\$ 6,067.11		
							DISTRIBUTION			\$522.4056		
	TOTAL				\$	-	CHARGE TOTAL			\$522.4956 \$ 47,008.52	\$ 47,008.52	2 #DIV/0!
MONTHLY CONSUMPTION 3000 KW,1MILL KWH	CURRENT BILL	KW	RATE		CHARGE		NEW BILL		RATE	CHARGE	IMPACT	IMPACT
	WINTER PEAK	KW	\$/KW 3000	0.0000	\$	_			\$/KW	\$	DOLLARS	IMPACT
	WINTERTEAR		\$/KWH	0.0000	•		COST OF POWER KW:					
	WINTER PEAK WINTER OFF PEAK		0,000	0.0000		-	WINTER PEAK	3000	11.8211	\$ 35,463.22		
		-	-,		•		DISTRIBUTION KW	3000	0.1113	\$ 333.89		
							COST OF POWER	0000	0.1110	V 000.00		
							KWH: WINTER PEAK	500000	0.0643	\$ 32,129.42		
							WINTER OFF PEAK	500000		\$ 17,673.82		
							MONTHLY DISTRIBUTION					
	TOTAL				\$	-	CHARGE TOTAL			\$522.4956 \$ 86,122.85	\$ 86,122.85	5 #DIV/0!
	CURRENT BILL	KW	RATE		CHARGE		NEW BILL		RATE	CHARGE	IMPACT	IMPACT
		NVV	\$/KW		\$		COST OF POWER		\$/KW	\$	DOLLARS	IMPACI
	SUMMER PEAK		3000 \$/KWH	0.0000	\$	-	KW: SUMMER PEAK	3000	8 0388	\$ 26,816.48		
	SUMMER PEAK	50	0,000	0.0000	s	_	DISTRIBUTION KW	3000	0.1113			
	SUMMER OFF PEAK		0,000	0.0000		-	COST OF POWER		\$/KWH	V 000.00		
							KWH: SUMMER PEAK	500000	0.0531	\$ 26,537.10		
							SUMMER OFF PEAK	500000		\$ 12,134.21		
							MONTHLY					
							DISTRIBUTION CHARGE			\$522.4956		
	TOTAL				\$	-	TOTAL			\$ 66,344.18	\$ 66,344.18	8 #DIV/0!
MONTHLY CONSUMPTION 3000 KW, 1.5 MILL KWH	CURRENT BILL	KW	RATE		CHARGE		NEW BILL		RATE	CHARGE	IMPACT	IMPACT
	WINTER PEAK		\$/KW 3000	0.0000	\$ \$	-		:	\$/KW	\$	DOLLARS	
		_	\$/KWH				COST OF POWER KW:					
	WINTER PEAK WINTER OFF PEAK		0,000 0,000	0.0000		-	WINTER PEAK	3000	11.8211	\$ 35,463.22		
							DISTRIBUTION KW	3000	0.1113	\$ 333.89		
							COST OF POWER KWH:					
							WINTER PEAK WINTER OFF	750000	0.0643	\$ 48,194.13		
							PEAK MONTHLY	750000	0.0353	\$ 26,510.72		
							DISTRIBUTION CHARGE			\$522.4956		
	TOTAL				\$	-	TOTAL			\$ 111,024.46	\$ 111,024.46	6 #DIV/0!
	CURRENT BILL	KW	RATE		CHARGE		NEW BILL	1	RATE	CHARGE	IMPACT	IMPACT
	CUMMED DEAK		\$/KW	0.000	\$		COST OF POWER	:	\$/KW	\$	DOLLARS	
	SUMMER PEAK		3000 \$/KWH	0.0000	\$	-	KW: SUMMER PEAK	3000	8.9388	\$ 26,816.48		
	SUMMER PEAK SUMMER OFF PEAK		0,000 0,000	0.0000		-	DISTRIBUTION KW	3000	0.1113 \$/KWH	\$ 333.89		
	SUMMER OFF PEAK	75	0,000	0.0000	ą	-	COST OF POWER KWH:		ψ: Γ\V√Π			
							SUMMER PEAK	750000	0.0531	\$ 39,805.66		

SUMMER OFF PEAK 750000 0.0243 \$ 18,201.32 MONTHLY DISTRIBUTION CHARGE \$522,4956 TOTAL \$ TOTAL \$ 85,679.84 \$ 85,679.84 #DIV/0! LARGE USE SERVICE TOTAL VARIABLE REVENUE REVENUE CHARGE (A) DISTRIBUTION REVENUE \$ 182.387.77 (B) CHOSEN REVENUE SHARES 0.40 0.600 (C) RE-RE-ALLOCATED REVENUE (A)*(B) 72,955.11 \$ 109,432.66 \$ 182,387.77 (D) RETAIL KW 154,384 (E) NUMBER OF CUSTOMERS (F) DISTRIBUTION KW RATE (\$/KW) (C)/(D) \$0.4726 (G) MONTHLY SERVICE CHARGE (C)/(E)/12 \$9,119.3887 ENTER DESIRED CONSUMPTION LEVEL CURRENT BILL NEW BILL KW RATE CHARGE RATE \$/KW CHARGE \$ IMPACT DOLLARS IMPACT WINTER PEAK 2.2900 \$ COST OF POWER \$/KWH KW: WINTER PEAK 0.0000 \$ 0.0000 \$ WINTER PEAK 12.4851 \$ WINTER OFF PEAK DISTRIBUTION \$0.4726 \$ COST OF POWER KWH: WINTER PEAK 0.0615 \$ WINTER OFF PEAK MONTHLY DISTRIBUTION 0.0338 \$ CHARGE \$9,119,3887 TOTAL \$ TOTAL 9,119.39 9,119.39 #DIV/0! CURRENT BILL NEW BILL COST OF POWER SUMMER PEAK 1.6800 \$ KW: SUMMER PEAK \$/KWH 8.4634 \$ DISTRIBUTION SUMMER PEAK SUMMER OFF PEAK \$0.4726 \$ 0.0000 \$ 0.0000 \$ KW \$/KWH COST OF POWER KWH: SUMMER PEAK 0.0508 \$ SUMMER OFF PEAK 0.0232 \$ MONTHLY DISTRIBUTION CHARGE TOTAL \$9,119.3887 \$ 9,119.39 TOTAL 9,119.39 #DIV/0! MONTHLY CONSUMPTION 5000 KW, 0.5 MILL KWH NEW BILL CURRENT BILL CHARGE CHARGE RATE IMPACT KW RATE IMPACT \$/KW DOLLARS WINTER PEAK 5000 2.2900 \$ 11.450.00 COST OF POWER \$/KWH WINTER PEAK WINTER OFF PEAK 0.0000 \$ 0.0000 \$ 250 000 WINTER PEAK 5000 12.4851 \$ 62.425.65 DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER OFF PEAK MONTHLY 250,000 0.0615 \$ 15,377.25 250,000 0.0338 \$ 8,458.75 DISTRIBUTION CHARGE \$9.119.3887 TOTAL 11,450.00 TOTAL \$ 97,743.81 \$ 86,293,81 753.7% CURRENT BILL NEW BILL RATE \$/KW RATE \$/KW IMPACT DOLLARS COST OF POWER SUMMER PEAK 1.6800 \$ 5000 8,400.00 KW: SUMMER PEAK \$/KWH 5000 8.4634 \$ 42,316.81 DISTRIBUTION KW SUMMER PEAK 250.000 0.0000 \$ 0.0000 \$ 5000 0.4726 \$ 2.362.78 SUMMER OFF PEAK 250,000 COST OF POWER SUMMER PEAK SUMMER OFF 250,000 0.0508 \$ 12,700.75 PEAK 250,000 0.0232 \$ 5,807.51 MONTHLY DISTRIBUTION CHARGE TOTAL \$9,119.3887 \$ 72,307.23 TOTAL 8,400.00 63,907.23 760.8% CURRENT BILL NEW BILL MONTHLY CONSUMPTION 5000 KW, 1 MILL KWH CHARGE \$ IMPACT KW RATE CHARGE RATE \$/KW IMPACT \$/KW DOLLARS WINTER PEAK 5000 2.2900 \$ 11.450.00 COST OF POWER KW:

\$/KWH

	WINTER PEAK	500,000	0.0000		WINTER PEAK	5000	12.4851	\$ 62,425.65		
	WINTER OFF PEAK	500,000	0.0000	-	DISTRIBUTION KW	5000	0.4726	\$ 2,362.78		
					COST OF POWER	0000	0.1120	2,502.70		
					KWH: WINTER PEAK WINTER OFF	500,000	0.0615	\$ 30,754.50		
					PEAK MONTHLY	500,000	0.0338	\$ 16,917.49		
					DISTRIBUTION CHARGE			\$9,119.3887		
	TOTAL			\$ 11,450.00	TOTAL			\$ 121,579.81	\$ 110,129.81	961.8%
	CURRENT BILL				NEW BILL					
	KW	RATE \$/KW		CHARGE \$			RATE KW	CHARGE \$	IMPACT IMPA DOLLARS	ACT
	SUMMER PEAK	5000	1.6800	\$ 8,400.00	COST OF POWER KW:					
	SUMMER PEAK	\$/KWH 500,000	0.0000	s -	SUMMER PEAK DISTRIBUTION KW	5000 5000		\$ 42,316.81 \$ 2,362.78		
	SUMMER OFF PEAK	500,000	0.0000		COST OF POWER		/KWH	\$ 2,502.70		
					KWH: SUMMER PEAK	500,000	0.0508	\$ 25,401.50		
					SUMMER OFF PEAK	500,000	0.0232	\$ 11,615.01		
					MONTHLY DISTRIBUTION					
	TOTAL			\$ 8,400.00	CHARGE TOTAL			\$9,119.3887 \$ 90,815.48	\$ 82,415.48	981.1%
MONTHLY CONSUMPTION 5000 KW, 1.5 MILL KWH	CURRENT BILL				NEW BILL					
MONTHEI CONSOMPTION 3000 KW, 1.3 MILE KWI	KW	RATE \$/KW		CHARGE \$	NEW BILL		RATE KW	CHARGE \$	IMPACT IMPA DOLLARS	ACT
	WINTER PEAK	5000	2.2900	\$ 11,450.00	COST OF POWER					
	WINTER PEAK	\$/KWH 750,000 750,000	0.0000		KW: WINTER PEAK	5000	12.4851	\$ 62,425.65		
	WINTER OFF PEAK	750,000	0.0000	-	DISTRIBUTION KW	5000	0.4726	\$ 2,362.78		
					COST OF POWER			-,		
					KWH: WINTER PEAK WINTER OFF	750,000	0.0615	\$ 46,131.75		
					PEAK MONTHLY	750,000	0.0338	\$ 25,376.24		
					DISTRIBUTION CHARGE			\$9,119.3887		
	TOTAL			\$ 11,450.00	TOTAL			\$ 145,415.80	\$ 133,965.80	1170.0%
	CURRENT BILL									
					NEW BILL	_				
	KW	RATE \$/KW		CHARGE \$			RATE KW	CHARGE \$	IMPACT IMPA DOLLARS	ACT
	KW SUMMER PEAK	\$/KW 5000	1.6800	\$	COST OF POWER KW: SUMMER PEAK		/KW	\$		ACT
	SUMMER PEAK	\$/KW 5000 \$/KWH 750,000	1.6800	\$ 8,400.00 \$ -	COST OF POWER KW:	5000 5000	8.4634 0.4726			ACT
	SUMMER PEAK	\$/KW 5000 \$/KWH	1.6800	\$ 8,400.00 \$ -	COST OF POWER KW: SUMMER PEAK DISTRIBUTION KW COST OF POWER	5000 5000	8.4634	\$ \$ 42,316.81		ACT
	SUMMER PEAK	\$/KW 5000 \$/KWH 750,000	1.6800	\$ 8,400.00 \$ -	COST OF POWER KW: SUMMER PEAK DISTRIBUTION KW	5000 5000	8.4634 0.4726 k/KWH 0.0508	\$ 42,316.81 \$ 2,362.78 \$ 38,102.24		ACT
	SUMMER PEAK	\$/KW 5000 \$/KWH 750,000	1.6800	\$ 8,400.00 \$ -	COST OF POWER KW: SUMMER PEAK DISTRIBUTION KW COST OF POWER KWH: SUMMER PEAK SUMMER OFF PEAK	5000 5000 \$	8.4634 0.4726 k/KWH 0.0508	\$ 42,316.81 \$ 2,362.78		ACT
	SUMMER PEAK	\$/KW 5000 \$/KWH 750,000	1.6800	\$ 8,400.00 \$ -	COST OF POWER KW: SUMMER PEAK DISTRIBUTION KW COST OF POWER KWH: SUMMER PEAK SUMMER OFF PEAK MONTHLY DISTRIBUTION	5000 5000 \$ 750,000	8.4634 0.4726 k/KWH 0.0508	\$ 42,316.81 \$ 2,362.78 \$ 38,102.24 \$ 17,422.52		ACT
	SUMMER PEAK SUMMER OFF PEAK SUMMER OFF PEAK	\$/KW 5000 \$/KWH 750,000	1.6800 0.0000 0.0000	\$ 8,400.00 \$ -	COST OF POWER KW: SUMMER PEAK DISTRIBUTION KW COST OF POWER KWH: SUMMER PEAK SUMMER OFF PEAK MONTHLY DISTRIBUTION CHARGE TOTAL	5000 5000 \$ 750,000	8.4634 0.4726 k/KWH 0.0508	\$ 42,316.81 \$ 2,362.78 \$ 38,102.24	DOLLARS	ACT 1201.5%
MONTHLY CONSUMPTION 5000 KW, 1.5 MILL KWH	SUMMER PEAK SUMMER PEAK SUMMER OFF PEAK	\$AKW 5000 \$AKWH 750,000 750,000	1.6800 0.0000 0.0000	\$ 8,400.00 \$ - \$ - \$ -	COST OF POWER KW: SUMMER PEAK DISTRIBUTION KW COST OF POWER KWH: SUMMER PEAK SUMMER OFF PEAK MONTHLY DISTRIBUTION CHARGE	\$ 5000 5000 \$ 750,000 750,000	8.4634 0.4726 //KWH 0.0508 0.0232	\$ 42,316.81 \$ 2,362.78 \$ 38,102.24 \$ 17,422.52 \$9,119.3887 \$ 109,323.73 CHARGE	\$ 100,923.73	1201.5%
MONTHLY CONSUMPTION 5000 KW, 1.5 MILL KWH	SUMMER PEAK SUMMER OFF PEAK SUMMER OFF PEAK TOTAL CURRENT BILL	\$AKW 5000 \$AKWH 750,000 750,000	1.6800 0.0000 0.0000	\$ 8,400.00 \$ - \$ - \$ 8,400.00 CHARGE \$	COST OF POWER KW: SUMMER PEAK DISTRIBUTION KW COST OF POWER KWH: SUMMER PEAK SUMMER OFF PEAK MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL	\$ 5000 5000 \$ 750,000 750,000	8.4634 0.4726 VKWH 0.0508 0.0232	\$ 42,316.81 \$ 2,362.78 \$ 38,102.24 \$ 17,422.52 \$ 19,119.3887 \$ 109,323.73	DOLLARS \$ 100,923.73	1201.5%
MONTHLY CONSUMPTION 5000 KW, 1.5 MILL KWH	SUMMER PEAK SUMMER OFF PEAK TOTAL CURRENT BILL WINTER PEAK	\$/KW 5000 \$/KWH 750,000 750,000 750,000 RATE \$/KW 5000	1.6800 0.0000 0.0000 2.2900 0.0000	\$ 8,400.00 \$ - \$ - \$ 8,400.00 CHARGE \$ 11,450.00 \$ -	COST OF POWER KW: SUMMER PEAK DISTRIBUTION KW COST OF POWER KWH: SUMMER PEAK SUMMER OFF PEAK MONTHLY DISTRIBUTION CHARGE TOTAL	\$ 5000 5000 \$ 750,000 750,000	8.4634 0.4726 //KWH 0.0508 0.0232	\$ 42,316.81 \$ 2,362.78 \$ 38,102.24 \$ 17,422.52 \$9,119.3887 \$ 109,323.73 CHARGE	\$ 100,923.73	1201.5%
MONTHLY CONSUMPTION 5000 KW, 1.5 MILL KWH	SUMMER PEAK SUMMER OFF PEAK TOTAL CURRENT BILL KW WINTER PEAK	\$AKW 5000 \$AKWH 750,000 750,000 RATE \$AKW 5000	1.6800 0.0000 0.0000	\$ 8,400.00 \$ - \$ - \$ 8,400.00 CHARGE \$ 11,450.00 \$ -	COST OF POWER KW: SUMMER PEAK DISTRIBUTION KW COST OF POWER KWH: SUMMER PEAK SUMMER OFF PEAK MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER KW: WINTER PEAK DISTRIBUTION	\$ 5000 5000 \$ 750,000 750,000	8.4634 0.4726 V/KWH 0.0508 0.0232	\$ 42,316.81 \$ 2,362.78 \$ 38,102.24 \$ 17,422.52 \$ 109,323.73 CHARGE \$ 62,425.65	\$ 100,923.73	1201.5%
MONTHLY CONSUMPTION 5000 KW, 1.5 MILL KWH	SUMMER PEAK SUMMER OFF PEAK TOTAL CURRENT BILL WINTER PEAK	\$/KW 5000 \$/KWH 750,000 750,000 750,000 RATE \$/KW 5000	1.6800 0.0000 0.0000 2.2900 0.0000	\$ 8,400.00 \$ - \$ - \$ 8,400.00 CHARGE \$ 11,450.00 \$ -	COST OF POWER KW: SUMMER PEAK DISTRIBUTION KW COST OF POWER KWH: SUMMER PEAK SUMMER PEAK SUMMER OFF PEAK MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER KW: WINTER PEAK DISTRIBUTION KW COST OF POWER	\$ 5000 5000 \$ 750,000 750,000	8.4634 0.4726 V/KWH 0.0508 0.0232	\$ 42,316.81 \$ 2,362.78 \$ 38,102.24 \$ 17,422.52 \$9,119.3887 \$ 109,323.73 CHARGE \$	\$ 100,923.73	1201.5%
MONTHLY CONSUMPTION 5000 KW, 1.5 MILL KWH	SUMMER PEAK SUMMER OFF PEAK TOTAL CURRENT BILL WINTER PEAK	\$/KW 5000 \$/KWH 750,000 750,000 750,000 RATE \$/KW 5000	1.6800 0.0000 0.0000 2.2900 0.0000	\$ 8,400.00 \$ - \$ - \$ 8,400.00 CHARGE \$ 11,450.00 \$ -	COST OF POWER KW: SUMMER PEAK DISTRIBUTION KW COST OF POWER KWH: SUMMER PEAK SUMMER OFF PEAK MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER KW: WINTER PEAK DISTRIBUTION KW COST OF POWER KW: WINTER PEAK	\$ 5000 5000 \$ 750,000 750,000	8.4634 0.4726 VKWH 0.0508 0.0232 RATE VKW	\$ 42,316.81 \$ 2,362.78 \$ 38,102.24 \$ 17,422.52 \$ 109,323.73 CHARGE \$ 62,425.65	\$ 100,923.73	1201.5%
MONTHLY CONSUMPTION 5000 KW, 1.5 MILL KWH	SUMMER PEAK SUMMER OFF PEAK TOTAL CURRENT BILL WINTER PEAK	\$/KW 5000 \$/KWH 750,000 750,000 750,000 RATE \$/KW 5000	1.6800 0.0000 0.0000 2.2900 0.0000	\$ 8,400.00 \$ - \$ - \$ 8,400.00 CHARGE \$ 11,450.00 \$ -	COST OF POWER KW: SUMMER PEAK DISTRIBUTION KW COST OF POWER KWH: SUMMER PEAK SUMMER PEAK SUMMER OFF PEAK MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER KW: WINTER PEAK DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER PEAK WINTER PEAK WINTER OFF PEAK	\$ 5000 5000 \$ 750,000 \$ 5000 5000 5000	8.4634 0.4726 VKWH 0.0508 0.0232 RATE VKW 12.4851 0.4726	\$ 42,316.81 \$ 2,362.78 \$ 38,102.24 \$ 17,422.52 \$9,119.3887 \$ 109,323.73 CHARGE \$ 62,425.65 \$ 2,362.78	\$ 100,923.73	1201.5%
MONTHLY CONSUMPTION 5000 KW, 1.5 MILL KWH	SUMMER PEAK SUMMER OFF PEAK TOTAL CURRENT BILL WINTER PEAK	\$/KW 5000 \$/KWH 750,000 750,000 750,000 RATE \$/KW 5000	1.6800 0.0000 0.0000 2.2900 0.0000	\$ 8,400.00 \$. \$. \$ 8,400.00 CHARGE \$ 11,450.00 \$.	COST OF POWER KW: SUMMER PEAK DISTRIBUTION KW COST OF POWER KWH: SUMMER PEAK SUMMER PEAK SUMMER OFF PEAK MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER KW: WINTER PEAK DISTRIBUTION KW COST OF POWER KW: WINTER PEAK WH: WINTER PEAK WINTER PEAK WINTER PEAK WINTER OFF	\$5000 5000 \$750,000 750,000 5000 5000	8.4634 0.4726 VKWH 0.0508 0.0232 RATE VKW 12.4851 0.4726	\$ 42,316.81 \$ 2,362.78 \$ 38,102.24 \$ 17,422.52 \$ 9,119.3887 \$ 109,323.73 CHARGE \$ 62,425.65 \$ 2,362.78 \$ 46,131.75 \$ 25,376.24 \$ 9,119.3887	\$ 100,923.73	1201.5%
MONTHLY CONSUMPTION 5000 KW, 1.5 MILL KWH	SUMMER PEAK SUMMER OFF PEAK TOTAL CURRENT BILL WINTER PEAK	\$/KW 5000 \$/KWH 750,000 750,000 750,000 RATE \$/KW 5000	1.6800 0.0000 0.0000 2.2900 0.0000 0.0000	\$ 8,400.00 \$ - \$ - \$ 8,400.00 CHARGE \$ 11,450.00 \$ -	COST OF POWER KW: SUMMER PEAK DISTRIBUTION KW COST OF POWER KWH: SUMMER PEAK SUMMER PEAK SUMMER OFF PEAK MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER KW: WINTER PEAK DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER PEAK WINTER PEAK WINTER OFF PEAK MONTHLY DISTRIBUTION	\$5000 5000 \$750,000 750,000 5000 5000	8.4634 0.4726 VKWH 0.0508 0.0232 RATE VKW 12.4851 0.4726	\$ 42,316.81 \$ 2,362.78 \$ 38,102.24 \$ 17,422.52 \$ 9,119.3887 \$ 109,323.73 CHARGE \$ 62,425.65 \$ 2,362.78 \$ 46,131.75 \$ 25,376.24	\$ 100,923.73 IMPACT IMP/DOLLARS	1201.5%
MONTHLY CONSUMPTION 5000 KW, 1.5 MILL KWH	SUMMER PEAK SUMMER PEAK SUMMER OFF PEAK TOTAL CURRENT BILL KW WINTER PEAK WINTER PEAK WINTER OFF PEAK	\$/KW 5000 \$/KWH 750,000 750,000 750,000 RATE \$/KW 5000	1.6800 0.0000 0.0000 2.2900 0.0000 0.0000	\$ 8,400.00 \$. \$. \$ 8,400.00 CHARGE \$ 11,450.00 \$.	COST OF POWER KW: SUMMER PEAK DISTRIBUTION KW COST OF POWER KWH: SUMMER PEAK SUMMER PEAK SUMMER OFF PEAK MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER KW: WINTER PEAK DISTRIBUTION KW COST OF POWER KW: WINTER PEAK WINTER PEAK WINTER PEAK WINTER PEAK WINTER PEAK WINTER OFF PEAK MONTHLY DISTRIBUTION CHARGE	\$5000 5000 \$750,000 750,000 5000 5000	8.4634 0.4726 VKWH 0.0508 0.0232 RATE VKW 12.4851 0.4726	\$ 42,316.81 \$ 2,362.78 \$ 38,102.24 \$ 17,422.52 \$ 9,119.3887 \$ 109,323.73 CHARGE \$ 62,425.65 \$ 2,362.78 \$ 46,131.75 \$ 25,376.24 \$ 9,119.3887	\$ 100,923.73 IMPACT IMP/DOLLARS	1201.5% ACT
MONTHLY CONSUMPTION 5000 KW, 1.5 MILL KWH	SUMMER PEAK SUMMER OFF PEAK TOTAL CURRENT BILL WINTER PEAK WINTER OFF PEAK	\$/KW 5000 \$/KWH 750,000 750,000 RATE \$/KW 5000 \$/KWH 750,000	1.6800 0.0000 0.0000 2.2900 0.0000	\$ 8,400.00 \$. \$. \$ 8,400.00 CHARGE \$ 11,450.00 \$.	COST OF POWER KW: SUMMER PEAK DISTRIBUTION KW COST OF POWER KWH: SUMMER PEAK SUMMER OFF PEAK MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER KW: WINTER PEAK DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER PEAK WINTER PEAK MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL UNBUNDLED BILL	\$ 5000 \$ 750,000 \$ 5000 \$ 5000 \$ 750,000 \$ 750	8.4634 0.4726 VKWH 0.0508 0.0232 RATE VKW 12.4851 0.4726	\$ 42,316.81 \$ 2,362.78 \$ 38,102.24 \$ 17,422.52 \$ 9,119.3887 \$ 109,323.73 CHARGE \$ 62,425.65 \$ 2,362.78 \$ 46,131.75 \$ 25,376.24 \$ 9,119.3887	\$ 100,923.73 IMPACT IMP/DOLLARS	1201.5% ACT 1170.0%
MONTHLY CONSUMPTION 5000 KW, 1.5 MILL KWH	SUMMER PEAK SUMMER OFF PEAK TOTAL CURRENT BILL WINTER PEAK WINTER OFF PEAK TOTAL CURRENT BILL CURRENT BILL CURRENT BILL	\$AKW 5000 \$KWH 750,000 750,000 RATE \$AKW 5000 \$50,000 750,000 RATE \$AKW 5000	1.6800 0.0000 2.2900 0.0000	\$ 8,400.00 \$ \$ 8,400.00 CHARGE \$ 11,450.00 \$	COST OF POWER KW: SUMMER PEAK DISTRIBUTION KW COST OF POWER KWH: SUMMER PEAK SUMMER PEAK SUMMER OFF PEAK MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER KW: WINTER PEAK DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER PEAK WINTER PEAK MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL UNBUNDLED BILL COST OF POWER KWH: WINTER PEAK MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER KW:	\$ 5000 \$ 5000 \$ 750,000 \$ 5000 \$ 750,000 \$ 750	8.4634 0.4726 VKWH 0.0508 0.0232 RATE VKW 12.4851 0.4726 0.0615 0.0338	\$ 42,316.81 \$ 2,362.78 \$ 38,102.24 \$ 17,422.52 \$ 9,119.3887 \$ 109,323.73 CHARGE \$ 62,425.65 \$ 2,362.78 \$ 46,131.75 \$ 25,376.24 \$ 9,119.3887 \$ 145,415.80 CHARGE	\$ 100,923.73 IMPACT IMP/ DOLLARS \$ 133,965.80	1201.5% ACT 1170.0%
MONTHLY CONSUMPTION 5000 KW, 1.5 MILL KWH	SUMMER PEAK SUMMER OFF PEAK TOTAL CURRENT BILL WINTER PEAK WINTER OFF PEAK TOTAL CURRENT BILL KW SUMMER PEAK SUMMER PEAK	\$AKW 5000 \$AKWH 750,000 750,000 RATE \$AKW 5000 \$AKWH 750,000 RATE \$AKW 5000 \$AKWH 750,000 RATE \$AKW 5000 \$AKWH 750,000	1.6800 0.0000 0.0000 2.2900 0.0000 1.6800 0.0000	\$ 8,400.00 \$ \$ 8,400.00 CHARGE \$ 11,450.00 \$ \$ 11,450.00 CHARGE \$	COST OF POWER KW: SUMMER PEAK DISTRIBUTION KW COST OF POWER KWH: SUMMER PEAK SUMMER PEAK SUMMER PEAK SUMMER DEFF PEAK MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER KW: WINTER PEAK DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER OFF PEAK MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER KWH: WINTER PEAK WINTER OFF PEAK MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL	\$ 5000 \$ 750,000 \$ 50000 \$ 50000 \$ 50000 \$ 50000 \$ 50000 \$ 50000 \$ 50000 \$ 5000	8.4634 0.4726 VKWH 0.0508 0.0232 RATE VKW 12.4851 0.4726 0.0615 0.0338	\$ 42,316.81 \$ 2,362.78 \$ 38,102.24 \$ 17,422.52 \$ 9,119.3887 \$ 109,323.73 CHARGE \$ 62,425.65 \$ 2,362.78 \$ 46,131.75 \$ 25,376.24 \$ 9,119.3887 \$ 145,415.80	\$ 100,923.73 IMPACT IMP/ DOLLARS \$ 133,965.80	1201.5% ACT 1170.0%
MONTHLY CONSUMPTION 5000 KW, 1.5 MILL KWH	SUMMER PEAK SUMMER PEAK SUMMER OFF PEAK TOTAL CURRENT BILL WINTER PEAK WINTER OFF PEAK TOTAL CURRENT BILL KW KW KW KW KW KW KW KW KW	\$AKW 5000 \$AKWH 750,000 750,000 RATE \$AKWH 750,000 750,000 RATE \$AKWH	1.6800 0.0000 2.2900 0.0000	\$ 8,400.00 \$ \$ 8,400.00 CHARGE \$ 11,450.00 \$ \$ 11,450.00 CHARGE \$	COST OF POWER KW: SUMMER PEAK DISTRIBUTION KW COST OF POWER KWH: SUMMER PEAK SUMMER PEAK SUMMER OFF PEAK MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER KW: WINTER PEAK WINTER PEAK WINTER PEAK WINTER PEAK WINTER OFF PEAK WINTER PEAK WINTER PEAK WINTER OFF PEAK WINTER OFF PEAK WINTER OFF PEAK MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER KWH: SUMMER PEAK DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER KW: SUMMER PEAK DISTRIBUTION KW COST OF POWER	\$ 5000 \$ 750,000 \$ 50000 \$ 50000 \$ 50000 \$ 50000 \$ 50000 \$ 50000 \$ 50000 \$ 5000	8.4634 0.4726 VKWH 0.0508 0.0232 RATE VKW 12.4851 0.4726 0.0615 0.0338 RATE VKW	\$ 42,316.81 \$ 2,362.78 \$ 38,102.24 \$ 17,422.52 \$ 9,119.3887 \$ 109,323.73 CHARGE \$ 62,425.65 \$ 2,362.78 \$ 46,131.75 \$ 25,376.24 \$ 9,119.3887 \$ 145,415.80 CHARGE \$ 42,316.81	\$ 100,923.73 IMPACT IMP/ DOLLARS \$ 133,965.80	1201.5% ACT 1170.0%
MONTHLY CONSUMPTION 5000 KW, 1.5 MILL KWH	SUMMER PEAK SUMMER OFF PEAK TOTAL CURRENT BILL WINTER PEAK WINTER OFF PEAK TOTAL CURRENT BILL KW SUMMER PEAK SUMMER PEAK	\$AKW 5000 \$AKWH 750,000 750,000 RATE \$AKW 5000 \$AKWH 750,000 RATE \$AKW 5000 \$AKWH 750,000 RATE \$AKW 5000 \$AKWH 750,000	1.6800 0.0000 0.0000 2.2900 0.0000 1.6800 0.0000	\$ 8,400.00 \$ \$ 8,400.00 CHARGE \$ 11,450.00 \$ \$ 11,450.00 CHARGE \$	COST OF POWER KW: SUMMER PEAK DISTRIBUTION KW COST OF POWER KWH: SUMMER PEAK SUMMER OFF PEAK MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER KW: WINTER PEAK DISTRIBUTION KW COST OF POWER KW: WINTER PEAK WINTER PEAK WINTER OFF PEAK MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER KWH: WINTER OFF PEAK MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER KWH: SUMMER PEAK DISTRIBUTION CHARGE TOTAL	\$ 5000 \$ 750,000 \$ 50000 \$ 50000 \$ 50000 \$ 50000 \$ 50000 \$ 50000 \$ 50000 \$ 5000	8.4634 0.4726 VKWH 0.0508 0.0232 RATE VKW 12.4851 0.4726 0.0615 0.0338	\$ 42,316.81 \$ 2,362.78 \$ 38,102.24 \$ 17,422.52 \$ 9,119.3887 \$ 109,323.73 CHARGE \$ 62,425.65 \$ 2,362.78 \$ 46,131.75 \$ 25,376.24 \$ 9,119.3887 \$ 145,415.80 CHARGE \$ 42,316.81	\$ 100,923.73 IMPACT IMP/ DOLLARS \$ 133,965.80	1201.5% ACT 1170.0%
MONTHLY CONSUMPTION 5000 KW, 1.5 MILL KWH	SUMMER PEAK SUMMER OFF PEAK TOTAL CURRENT BILL WINTER PEAK WINTER OFF PEAK TOTAL CURRENT BILL KW SUMMER PEAK SUMMER PEAK	\$AKW 5000 \$AKWH 750,000 750,000 RATE \$AKW 5000 \$AKWH 750,000 RATE \$AKW 5000 \$AKWH 750,000 RATE \$AKW 5000 \$AKWH 750,000	1.6800 0.0000 0.0000 2.2900 0.0000 1.6800 0.0000	\$ 8,400.00 \$ \$ 8,400.00 CHARGE \$ 11,450.00 \$ \$ 11,450.00 CHARGE \$	COST OF POWER KW: SUMMER PEAK DISTRIBUTION KW COST OF POWER KWH: SUMMER PEAK SUMMER PEAK SUMMER OFF PEAK MONTHLY DISTRIBUTION CHARGE TOTAL UNBUNDLED BILL COST OF POWER KW: WINTER PEAK UNBUNDLED BILL COST OF POWER KW: SUMMER PEAK DISTRIBUTION KW COST OF POWER KWH: SUMMER PEAK	\$ 5000 \$ 750,000 \$ 750,000 \$ 750,000 \$ 5000 \$ \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$ 5000 \$	8.4634 0.4726 VKWH 0.0508 0.0232 RATE VKW 12.4851 0.4726 0.0615 0.0338 RATE VKW 8.4634 0.4726 VKWH 0.0508	\$ 42,316.81 \$ 2,362.78 \$ 38,102.24 \$ 17,422.52 \$ 9,119.3887 \$ 109,323.73 CHARGE \$ 62,425.65 \$ 2,362.78 \$ 46,131.75 \$ 25,376.24 \$ 9,119.3887 \$ 145,415.80 CHARGE \$ 42,316.81 \$ 2,362.78	\$ 100,923.73 IMPACT IMP/ DOLLARS \$ 133,965.80	1201.5% ACT 1170.0%

(G) MONTHLY SERVICE CHARGE (C)/(E)/12

TOTAL

MONTHLY DISTRIBUTION CHARGE

TOTAL

\$9,119.3887

\$ 109,323.73

\$ 100.923.73 1201.5%

SENTINEL LIGHTS (NON TIME OF USE) TOTAL REVENUE 70.24 SERVICE CHARGE VARIABLE REVENUE (A) DISTRIBUTION REVENUE (B) CHOSEN REVENUE SHARES 0.40 0.600 (C) RE-RE-ALLOCATED REVENUE (A)*(B) 28.09 \$ 42.14 \$ 70.24 (D) RETAIL KW 0 (E) NUMBER OF CONNECTIONS 285 (F) DISTRIBUTION KW RATE (\$/KW) (C)/(D) #DIV/0! (G) MONTHLY SERVICE CHARGE (C)/(E)/12 \$0.0123 SENTINEL LIGHTS (TIME OF USE) TOTAL REVENUE 70.24 SERVICE CHARGE VARIABLE REVENUE (A) DISTRIBUTION REVENUE (B) CHOSEN REVENUE SHARES 0.600 (C) RE-RE-ALLOCATED REVENUE (A)*(B) 28.09 \$ 42.14 \$ 70.24 (D) RETAIL KW 22 (E) NUMBER OF CONNECTIONS 66 (F) DISTRIBUTION KW RATE (\$/KW) (C)/(D) \$1,2770 (G) MONTHLY SERVICE CHARGE (C)/(E)/12 \$0.0532 STREET LIGHTING (NON TIME OF USE) TOTAL SERVICE VARIABLE REVENUE REVENUE CHARGE (A) DISTRIBUTION REVENUE 9,696.37 (B) CHOSEN REVENUE SHARES 0.40 0.600 (C) RE-RE-ALLOCATED REVENUE (A)*(B) 3,878.55 \$ 5,817.82 \$ 9,696.37 (D) RETAIL KW (E) NUMBER OF CONNECTIONS (F) DISTRIBUTION KW RATE (\$/KW) (C)/(D) #DIV/0! (G) MONTHLY SERVICE CHARGE (C)/(E)/12 \$0.1823 STREET LIGHTING (TIME OF USE) TOTAL REVENUE 9,696.37 VARIABLE REVENUE CHARGE (A) DISTRIBUTION REVENUE (B) CHOSEN REVENUE SHARES 0.40 0.600 (C) RE-RE-ALLOCATED REVENUE (A)*(B) 3.878.55 \$ 5.817.82 \$ 9.696.37 (D) RETAIL KW 950 (E) NUMBER OF CONNECTIONS 322 (F) DISTRIBUTION KW RATE (\$/KW) (C)/(D) \$4.0827

\$1.5056

\$ 8,400.00

SHEET 14 - SENSITIVITY ANALYSIS 3
NAME OF UTILITY
LICENCE NUMBER
DATE
VERSION NUMBER
NAME OF CONTACT
PHONE NUMBER Harmonization RUD Model Oct 30/2000

RATE IMPACT FOR MARR AFTER MARKET OPENING (i.e. INCLUDES TAXES)

THIS SECTION OF THE SPREADSHEET ALLOWS YOU TO VARY THE PERCENTAGES OF VARIABLE CHARGE AND SERVICE CHARGE REVENUES TO INVESTIGATE THE RATE IMPACTS FROM RATE DESIGN OF MAKING CHANGES IN THE CHOSEN LEVEL OF THESE VARIABLES.

THE LEVELS CHOSEN FOR THE PERCENTAGES OF VARIABLE AND SERVICE CHARGE REVENUES FOR MARR BEFORE MARKET OPENING AND AFTER MARKET OPENING MUST BE THE SAME AS THE FINAL ONES CHOSEN FOR UNBUNDLED RATES. THIS IS DONE AUTOMATICALLY.

AND AFTER MARKET OPENING MUST BE THE SAM	IE AS THE FINAL ONE	ES CHOSEN F	OR UNBL	INDLED RAT	ES. THI	S IS DONI	E AUTOMA	TICALLY.								
RESIDENTIAL	VARIABLE	SERV	/ICE	TOTAL												
(A) DISTRIBUTION REVENUE	REVENUE	CHAF	RGE \$ 2	REVENUE ,249,069.68												
(B) CHOSEN REVENUE SHARES	0.40	0.	.600													
(C) RE-ALLOCATED REVENUE (A)*(B)	\$ 899,627.87			,249,069.68												
(D) RETAIL KWH	106,336,959															
(E) NUMBER OF CUSTOMERS		11	308													
(F) DISTRIBUTION KWH RATE (\$/KWH) (C)/(D)	\$0.0085															
(G) MONTHLY SERVICE CHARGE (C)/(E)/12		\$9.94	446													
RESIDENTIAL CLASS																
NON-TIME OF USE	CURRENT BILL							NEW BILL								
		KWH	RATE	<u> </u>	CHARG	E			KWH		RATE	CHARGE		IMPA	СТ	IMPACT
	SERVICE		\$/KW	H	\$			COST OF			\$/KWH	\$		DOLL	ARS	
ENTER DESIRED CONSUMPTION LEVEL	CHARGE				\$	-		POWER MONTHLY			0.0697	\$				
	FIRST 250 KWH			0.0732	\$			DISTRIBUTION CHARGE					\$9.94			
	BALANCE			0.0000				DISTRIBUTION KWH			0.0085	s				
	TOTAL				\$	-		TOTAL				\$	9.94	\$	9.94	#DIV/0!
	CURRENT BILL							NEW BILL								
		KWH	RATE		CHARG	E			KWH		RATE	CHARGE		IMPA	СТ	IMPACT
	SERVICE		\$/KW		\$			COST OF				\$		DOLL		
MONTHLY CONSUMPTION OF 250 KWH	CHARGE				\$	-		POWER MONTHLY		250	0.0697	\$	17.42			
	FIRST 250 KWH		250	0.0732	\$	18.30		DISTRIBUTION CHARGE				\$	9.94			
	BALANCE		0	0.0000	\$			DISTRIBUTION KWH		250	0.0085	\$	2.12			
	TOTAL				\$	18.30		TOTAL				\$	29.47	\$	11.17	61.1%
		KWH	RATE		CHARG	GE			KWH		RATE	CHARGE		IMP/		IMPACT
	SERVICE		\$/KW	'H	\$			COST OF			\$/KWH	\$		DOL	LARS	
MONTHLY CONSUMPTION OF 500 KWH	CHARGE				\$	-		POWER MONTHLY		500	0.0697	\$	34.83			
	FIRST 250 KWH		250	0.0732	\$	18.30		DISTRIBUTION CHARGE				\$	9.94			
	BALANCE		250	0.0000	\$			DISTRIBUTION KWH		500	0.0085	\$	4.23			
	TOTAL				\$	18.30		TOTAL				\$	49.01	\$	30.71	167.8%
		KWH	RATE		CHARG	GE			KWH		RATE	CHARGE				IMPACT
	SERVICE		\$/KW	Н	\$			COST OF			\$/KWH	\$				
MONTHLY CONSUMPTION OF 750 KWH	CHARGE				\$	-		POWER MONTHLY		750	0.0697	\$	52.25			
	FIRST 250 KWH		250	0.0732	\$	18.30		DISTRIBUTION CHARGE				\$	9.94			
	BALANCE		500	0.0000				DISTRIBUTION KWH		750	0.0085		6.35			
	TOTAL				\$	18.30		TOTAL				\$	68.54	\$	50.24	274.5%
		KWH	RATE		CHARG	3E			KWH		RATE	CHARGE		IMPA		IMPACT
	SERVICE		\$/KW	Н	\$			COST OF			\$/KWH	\$		DOL	LARS	
MONTHLY CONSUMPTION OF 1000 KWH	CHARGE				\$	-		POWER MONTHLY DISTRIBUTION	1	000	0.0697	\$	69.66			
	FIRST 250 KWH		250	0.0732	\$	18.30		CHARGE DISTRIBUTION				\$	9.94			
	BALANCE TOTAL		750	0.0000	\$ \$	18.30		KWH TOTAL	1	000	0.0085	\$ \$	8.46	s	00.77	381.2%
	TOTAL				Þ	10.30		TOTAL				\$	88.07	Þ	69.77	381.2%
		KWH	RATE \$/KW		CHARC	3E			KWH		RATE \$/KWH	CHARGE \$				IMPACT
MONTHLY CONSUMPTION OF 1500 KWH	SERVICE CHARGE		\$/KVV	п	\$ \$			COST OF POWER		500	0.0697		104.49			
MONTHLY CONSUMPTION OF 1500 KWH	CHARGE				Þ	•		MONTHLY	,	1500	0.0697	•	104.49			
	FIRST 250 KWH		250	0.0732	\$	18.30		DISTRIBUTION CHARGE DISTRIBUTION				\$	9.94			
	BALANCE TOTAL	1	250	0.0000	\$ \$	- 18.30		KWH TOTAL	1	500	0.0085		12.69 127.13	s	108.83	594.7%
	TOTAL				Þ	10.30		TOTAL				•	127.13	Þ	108.83	594.7%
		KWH	RATE \$/KW		CHARC \$	GE.			KWH		RATE \$/KWH	CHARGE		IMP/	ACT LARS	IMPACT
MONTHLY CONSUMPTION OF 2000 KWH	SERVICE CHARGE		ş/r.vv	••	\$ \$			COST OF POWER	,		0.0697		139.32	JUL	Lano	
	GIANGE				Ψ	-		MONTHLY DISTRIBUTION	4	.500	0.009/	•	100.02			
	FIRST 250 KWH		250	0.0732	\$	18.30		CHARGE DISTRIBUTION				\$	9.94			
	BALANCE TOTAL	1	750	0.0000	\$ \$	18.30		KWH TOTAL	2	2000	0.0085		16.92 166.19	\$	147.89	808.1%
					•	.0.00						•		*		550.170
		KWH	RATE \$/KW	E 'H	CHARC \$	GE.			KWH		RATE \$/KWH	CHARGE \$		IMP/	CT LARS	IMPACT
															-	

ANNUAL CONSUMPTION OF 20000 KWH	SERVICE CHARGE		s		COST OF POWER	20000	0.0697	ę	1,393.22		
ANNUAL CONSUMPTION OF 20000 KWH	CHARGE		φ		ANNUAL DISTRIBUTION	20000	0.0097	•	1,393.22		
	FIRST 250 KWH	3000	0.0732 \$		CHARGE DISTRIBUTION			\$	119.34		
	BALANCE TOTAL	17000	0.0000 \$ \$		KWH TOTAL	20000	0.0085	\$ \$	169.20 1,681.76	\$ 1,462.16 66	35.8%
	KWI	H RATE	c	CHARGE	к	WH R	RATE	CHAI	RGE	IMPACT IMPA	ACT
	SERVICE	\$/KWH	\$		COST OF	\$	/KWH	\$		DOLLARS	
ANNUAL CONSUMPTION OF 30000 KWH	CHARGE		\$		POWER ANNUAL	30000	0.0697	\$	2,089.83		
	FIRST 250 KWH	3000	0.0732 \$	219.60	DISTRIBUTION CHARGE DISTRIBUTION			\$	119.34		
	BALANCE TOTAL	27000	0.0000 \$		KWH TOTAL	30000	0.0085	\$ \$	253.80 2,462.97	\$ 2,243.37 102	21.6%
			Ť					•	_,	* -,	
GENERAL SERVICE <50 KW	VARIABLE	SERVICE	TOTAL								
(A) DISTRIBUTION REVENUE	REVENUE		REVENUE 41,351.27								
(B) CHOSEN REVENUE SHARES	0.40	0.600									
(C) RE-ALLOCATED REVENUE (A)*(B)	\$ 216,540.51 \$	324,810.76 \$ 54	11,351.27								
(D) RETAIL KWH	79,786,668										
(E) NUMBER OF CUSTOMERS		1359									
(F) DISTRIBUTION KWH RATE (\$/KWH) (C)/(D)	\$0.0027										
(G) MONTHLY SERVICE CHARGE (C)/(E)/12		\$19.9173									
ENTER DESIRED CONSUMPTION LEVEL	CURRENT BILL KW	RATE		CHARGE	NEW BILL	R	RATE	CHAI	RGE	IMPACT IMPA	ACT
	SERVICE CHARGE	\$/KW	\$	REQUIREMENT		\$	/KW	\$		DOLLARS	
	1ST BLOCK 50 KW		0.0000 \$								
	2ND BLOCK		0.0000 φ	, -	DISTRIBUTION KW			\$			
	BALANCE	\$/KWH	5.4500 \$	-		s	/KWH	•			
	1ST BLOCK 250 KWH		0.0000 \$		COST OF POWER KWH		0.0678	\$			
	NEXT BLOCK 12250		0.0791 \$	-							
					MONTHLY DISTRIBUTION						
	NEXT BLOCK		\$		CHARGE DISTRIBUTION				\$19.9173		
	BALANCE		0.0573 \$		KWH	2000	0.0027	\$	5.43		n 4104
	TOTAL		\$		TOTAL			\$	25.35	\$ 25.35 #DI	1V/U!
MONTHLY CONSUMPTION 10 KW,2000 KWH	CURRENT BILL KW	RATE	c	CHARGE	NEW BILL	R	RATE	CHAI	RGE	IMPACT IMPA	ACT
MONTHLY CONSUMPTION 10 KW,2000 KWH	KW SERVICE	RATE \$/KW	\$		NEW BILL		RATE VKW	CHAI \$	RGE	IMPACT IMPA DOLLARS	ACT
MONTHLY CONSUMPTION 10 KW,2000 KWH	SERVICE CHARGE 1ST BLOCK 50	\$/KW	\$; ; -	NEW BILL				RGE		ACT
MONTHLY CONSUMPTION 10 KW,2000 KWH	SERVICE CHARGE 1ST BLOCK 50 KW		\$; ; -	DISTRIBUTION			\$	RGE		ACT
MONTHLY CONSUMPTION 10 KW,2000 KWH	SERVICE CHARGE 1ST BLOCK 50	\$/KW 10	\$; ; - ; -		\$	/KW		RGE -		ACT
MONTHLY CONSUMPTION 10 KW,2000 KWH	SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250	S/KW 10 0 S/KWH	\$ 0.0000 \$ 5.4500 \$; ; - ; -	DISTRIBUTION KW COST OF	\$	/kw	\$			ACT
MONTHLY CONSUMPTION 10 KW,2000 KWH	SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK	\$/KW 10 0 \$/KWH 250	\$ 0.0000 \$ 5.4500 \$ 0.0000 \$		DISTRIBUTION KW	\$	/KW	\$	- 135.70		ACT
MONTHLY CONSUMPTION 10 KW,2000 KWH	SERVICE CHARGE 15T BLOCK 50 KW 2ND BLOCK BALANCE 15T BLOCK 250 KWH	S/KW 10 0 S/KWH	\$ 0.0000 \$ 5.4500 \$		DISTRIBUTION KW COST OF POWER KWH MONTHLY	\$	/kw	\$			ACT
MONTHLY CONSUMPTION 10 KW,2000 KWH	SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK	\$/KW 10 0 \$/KWH 250	\$ 0.0000 \$ 5.4500 \$ 0.0000 \$; - ; - ; - ; 138.43	DISTRIBUTION KW COST OF POWER KWH	\$	/kw	\$			ACT
MONTHLY CONSUMPTION 10 KW,2000 KWH	SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 12250	\$/KW 10 0 \$/KWH 250	\$.0.0000 \$.5.4500 \$.0.0000 \$.0.0791 \$.0.0791	:	DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE	\$	/KWH 0.0678	\$ \$	135.70	DOLLARS	
MONTHLY CONSUMPTION 10 KW,2000 KWH	SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 12250 NEXT BLOCK	\$/KW 10 0 \$/KWH 250	\$ 0.0000 \$ 0.0000 \$ 0.0000 \$;	DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE DISTRIBUTION	\$ \$ 2000	/KWH 0.0678	\$ \$	- 135.70 19.92	DOLLARS	ACT
MONTHLY CONSUMPTION 10 KW,2000 KWH	SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 12250 NEXT BLOCK BALANCE TOTAL CURRENT BILL	\$/KW 10 0 \$/KWH 250 1750	\$ 0.0000 \$ 0.0000 \$ 0.0791 \$ 0.0000 \$ 0.0573 \$	138.43	DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE DISTRIBUTION KWH	\$ 2000	VKWH 0.0678	\$ \$ \$ \$ \$ \$	135.70 19.92 5.43 161.04	DOLLARS \$ 22.62 1	16.3%
	SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 12250 NEXT BLOCK BALANCE TOTAL CURRENT BILL KW	\$/KW 10 0 \$/KWH 250	\$ 0.0000 \$ 0.0000 \$ 0.0791 \$ 0.0000 \$ 0.0573 \$		DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE DISTRIBUTION KWH TOTAL	\$ 2000 2000	/KWH 0.0678	\$ \$ \$	135.70 19.92 5.43 161.04	DOLLARS	16.3%
	SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 12250 NEXT BLOCK BALANCE TOTAL CURRENT BILL KW SERVICE CHARGE	\$KW 10 0 \$KWH 250 1750	\$ 0.0000 \$ 0.0000 \$ 0.0000 \$ 0.0791 \$ 0.0000 \$ 0.0573 \$ \$ 0.0573 \$		DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE DISTRIBUTION KWH TOTAL	\$ 2000 2000	VKWH 0.0678 0.0027	\$ \$ \$ \$ \$ \$ CHAI	135.70 19.92 5.43 161.04	DOLLARS \$ 22.62 1	16.3%
	SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 12250 NEXT BLOCK BALANCE TOTAL CURRENT BILL KW SERVICE	\$KW 10 0 \$KWH 250 1750	\$ 0.0000 \$ 0.0000 \$ 0.0000 \$ 0.0791 \$ 0.0000 \$ 0.0573 \$ \$ 0.0573 \$		DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE DISTRIBUTION KWH TOTAL NEW BILL	\$ 2000 2000	VKWH 0.0678 0.0027	\$ \$ \$ \$ \$ \$ CHAI	135.70 19.92 5.43 161.04	DOLLARS \$ 22.62 1	16.3%
	SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 12250 NEXT BLOCK BALANCE TOTAL CURRENT BILL KW SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK	\$/KW 10 0 \$/KWH 250 1750	\$ 0.0000 \$ 0.0000 \$ 0.0573 \$ 0.0000 \$ 0.0000 \$ 0.0000 \$ 0.0573 \$ 0.0000 \$ 0.0000 \$ 0.0000 \$ 0.0000 \$ 0.0000 \$ 0.0000 \$ 0.000000 \$ 0.00000 \$ 0.00000 \$ 0.00000 \$ 0.00000 \$ 0.00000 \$ 0.00000 \$ 0.00000 \$ 0.00000 \$ 0.000000 \$ 0.00000 \$ 0.00000 \$ 0.00000 \$ 0.0000000 \$ 0.000000 \$ 0.000000 \$ 0.00000 \$ 0.000000 \$ 0.0000000		DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE DISTRIBUTION KWH TOTAL	\$ 2000 2000	VKWH 0.0678 0.0027	\$ \$ \$ \$ \$ \$ CHAI	135.70 19.92 5.43 161.04	DOLLARS \$ 22.62 1	16.3%
	SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 12250 NEXT BLOCK BALANCE TOTAL CURRENT BILL KW SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250	\$KW 10 0 \$KWH 250 1750 RATE \$KW 50 0 \$KWH	\$ 0.0000 \$ 5.4500 \$ 0.0000 \$ 0.0791 \$ 0.0000 \$ 0.0573 \$ \$ 0.0000 \$ 0.0573 \$ 0.0000 \$	138.43 138.43 138.43 14ARGE	DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE DISTRIBUTION KWH TOTAL NEW BILL DISTRIBUTION KW COST OF	\$ 2000 2000 \$ \$	VKWH 0.0678 0.0027 RATE VKWH	\$ \$ \$ \$ \$ CHAIS	. 135.70 19.92 5.43 161.04	DOLLARS \$ 22.62 1	16.3%
	SERVICE CHARGE 1ST BLOCK 250 KWH NEXT BLOCK 50 KW SERVICE CHARGE 1ST BLOCK 250 KWH NEXT BLOCK BALANCE TOTAL CURRENT BILL KW SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 50 KWH NEXT BLOCK 250 KWH NEXT BLOCK 250 KWH NEXT BLOCK 250 KWH NEXT BLOCK 250 KWH NEXT BLOCK 50 KW NEXT BLOCK 50 KWH	\$KW 10 0 \$KWH 250 1750 RATE \$KW 50 0 \$KWH 250	\$ 0.0000 \$ 5.4500 \$ 0.0000 \$ 0.0791 \$ 0.0000 \$ 0.0573 \$ 0.0573 \$ 0.0000 \$ 0.0573 \$ 0.0000 \$ 0.0573 \$ 0.0000 \$ 0	138.43 138.43 138.43 CHARGE	DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE DISTRIBUTION KWH TOTAL NEW BILL DISTRIBUTION KW	\$ 2000 2000 \$ \$	VKWH 0.0678 0.0027	\$ \$ \$ \$ \$ CHAIS	135.70 19.92 5.43 161.04	DOLLARS \$ 22.62 1	16.3%
	SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 12250 NEXT BLOCK BALANCE TOTAL CURRENT BILL KW SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE	\$KW 10 0 \$KWH 250 1750 RATE \$KW 50 0 \$KWH	\$ 0.0000 \$ 5.4500 \$ 0.0000 \$ 0.0791 \$ 0.0000 \$ 0.0573 \$ \$ 0.0000 \$ 0.0573 \$ 0.0000 \$	138.43 138.43 138.43 14ARGE	DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE DISTRIBUTION KWH TOTAL NEW BILL DISTRIBUTION KW COST OF POWER KWH MONTHLY	\$ 2000 2000 \$ \$	VKWH 0.0678 0.0027 RATE VKWH	\$ \$ \$ \$ \$ CHAIS	. 135.70 19.92 5.43 161.04	DOLLARS \$ 22.62 1	16.3%
	SERVICE CHARGE 1ST BLOCK 250 KWH NEXT BLOCK 50 KW SERVICE CHARGE 1ST BLOCK 250 KWH NEXT BLOCK BALANCE TOTAL CURRENT BILL KW SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 50 KWH NEXT BLOCK 250 KWH NEXT BLOCK 250 KWH NEXT BLOCK 250 KWH NEXT BLOCK 250 KWH NEXT BLOCK 50 KW NEXT BLOCK 50 KWH	\$KW 10 0 \$KWH 250 1750 RATE \$KW 50 0 \$KWH 250	\$ 0.0000 \$ 5.4500 \$ 0.0000 \$ 0.0791 \$ 0.0000 \$ 0.0573 \$ 0.0573 \$ 0.0000 \$ 0.0573 \$ 0.0000 \$ 0.0573 \$ 0.0000 \$ 0	138.43 138.43 138.43 138.43 138.43	DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION KWH TOTAL NEW BILL DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE	\$ 2000 2000 \$ \$	VKWH 0.0678 0.0027 RATE VKWH	\$ \$ \$ \$ \$ CHAIS	. 135.70 19.92 5.43 161.04	DOLLARS \$ 22.62 1	16.3%
	SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 12250 NEXT BLOCK BALANCE TOTAL CURRENT BILL KW SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 50 KW NEXT BLOCK 250 KW NEXT BLOCK 250 KWH NEXT BLOCK 12250	\$KW 10 0 \$KWH 250 1750 RATE \$KW 50 0 \$KWH 250	0.0000 \$ 5.4500 \$ 0.0000 \$ 0.0791 \$ 0.0000 \$ 0.0573 \$ 0.0573 \$ 0.0000 \$ 0.0573 \$ 0.0000 \$ 0.0791 \$	138.43 138.43 138.43 138.43 138.43	DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE DISTRIBUTION KWH TOTAL NEW BILL DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION KWH MONTHLY DISTRIBUTION	\$ 2000 2000 F \$ 5000	VKWH 0.0678 0.0027 RATE VKWH	\$ \$ \$ \$ \$ CHAINS	- 135.70 19.92 5.43 161.04 RGE	DOLLARS \$ 22.62 1	16.3%
	SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 12250 NEXT BLOCK BALANCE TOTAL CURRENT BILL KW SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 50 KW NEXT BLOCK 250 KW NEXT BLOCK 12250 NEXT BLOCK 12250 NEXT BLOCK	\$KW 10 0 \$KWH 250 1750 RATE \$KW 50 0 \$KWH 250	0.0000 \$ 5.4500 \$ 0.0000 \$ 0.0791 \$ 0.0000 \$ 0.0573 \$ 0.0000 \$ 5.4500 \$ 0.0791 \$ 0.0000 \$	138.43 138.43 138.43 138.43 138.43 138.43 138.43 138.43 138.43	DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE DISTRIBUTION KWH TOTAL NEW BILL DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE DISTRIBUTION CHARGE DISTRIBUTION CHARGE	\$ 2000 2000 F \$ 5000	0.0678 0.0027 RATE (KW) 0.0678	\$ \$ \$ \$ \$ CHAINS	- 135.70 19.92 5.43 161.04 RRGE	\$ 22.62 1 IMPACT IMPA DOLLARS	16.3%
	SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 12250 NEXT BLOCK BALANCE TOTAL CURRENT BILL KW SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 50 KW NEXT BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 12250 NEXT BLOCK BALANCE TOTAL	\$/KWH 10 0 \$/KWH 250 1750 RATE \$/KWH 50 0 \$/KWH 250 4750	0.0000 \$ 5.4500 \$ 0.0000 \$ 0.0791 \$ 0.0000 \$ 0.0573 \$ \$ 0.0000 \$ 0.0573 \$ 0.0000 \$ 0.0791 \$ 0.0000 \$ 0.0791 \$ 0.0000 \$ 0.0791 \$ 0.0000 \$ 0.0791 \$	138.43 138.43 138.43 138.43 138.43 138.43 138.43 138.43 138.43	DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE DISTRIBUTION KWH TOTAL NEW BILL DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE DISTRIBUTION CHARGE DISTRIBUTION KWH	\$ 2000 2000 \$ 5 5000	0.0678 0.0027 RATE (KW) 0.0678	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$. 135.70 19.92 5.43 161.04 RGE . 339.24	\$ 22.62 1 IMPACT IMPA DOLLARS	16.3% ACT
MONTHLY CONSUMPTION 50 KW, 5000 KWH	SERVICE CHARGE 1ST BLOCK 250 KWH NEXT BLOCK 250 KWH NEXT BLOCK 12250 NEXT BLOCK 250 KWH NEXT BLOCK 12250 NEXT BLOCK 250 KWH WEXT BLOCK 12250 NEXT BLOCK 250 KWH SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 12250 NEXT BLOCK 250 KWH NEXT BLOCK 12250 NEXT BLOCK 250 KWH NEXT BLOCK 2	\$KWV 10 0 \$KWH 250 1750 RATE \$KW 50 0 \$KWH 250 4750 SERVICE CHARGE	\$ 0.0000 \$ 0.0000 \$ 0.0573 \$ 0.0000 \$ 0.0791 \$ 0.0000 \$ 0.0573 \$ 0.0000 \$ 0	138.43 138.43 138.43 138.43 138.43 138.43 138.43 138.43 138.43	DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE DISTRIBUTION KWH TOTAL NEW BILL DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE DISTRIBUTION CHARGE DISTRIBUTION KWH	\$ 2000 2000 \$ 5 5000	0.0678 0.0027 RATE (KW) 0.0678	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$. 135.70 19.92 5.43 161.04 RGE . 339.24	\$ 22.62 1 IMPACT IMPA DOLLARS	16.3% ACT
MONTHLY CONSUMPTION 50 KW, 5000 KWH GENERAL SERVICE NON TIME OF USE >5 (A) DISTRIBUTION REVENUE	SERVICE CHARGE 1ST BLOCK 250 KWH NEXT BLOCK 50 KW SERVICE CHARGE 1ST BLOCK 250 KWH NEXT BLOCK BALANCE TOTAL CURRENT BILL KW SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 12250 KWH NEXT BL	\$KWV 10 0 \$KWH 250 1750 RATE \$KW 50 0 \$KWH 250 4750 SERVICE CHARGE	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	138.43 138.43 138.43 138.43 138.43 138.43 138.43 138.43 138.43	DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE DISTRIBUTION KWH TOTAL NEW BILL DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE DISTRIBUTION CHARGE DISTRIBUTION KWH	\$ 2000 2000 \$ 5 5000	0.0678 0.0027 RATE (KW) 0.0678	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$. 135.70 19.92 5.43 161.04 RGE . 339.24	\$ 22.62 1 IMPACT IMPA DOLLARS	16.3% ACT
MONTHLY CONSUMPTION 50 KW, 5000 KWH GENERAL SERVICE NON TIME OF USE >5 (A) DISTRIBUTION REVENUE (B) CHOSEN REVENUE SHARES	SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 12250 NEXT BLOCK BALANCE TOTAL CURRENT BILL KW SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 50 KW NEXT BLOCK 50 KW NEXT BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 12250 NEXT BLOCK BALANCE TOTAL NEXT BLOCK BALANCE TOTAL OKW VARIABLE REVENUE	\$KWH 10 0 \$KWH 250 1750 RATE \$KWH 50 0 \$KWH 250 4750 SERVICE CHARGE \$ 9:	0.0000 \$ 5.4500 \$ 0.0000 \$ 0.0791 \$ 0.0000 \$ 0.0573 \$ \$ 0.0000 \$ 0.0573 \$ \$ 0.0000 \$ 0.0791 \$ 0.0000 \$ 0.0791 \$ \$ 0.0000 \$ 0.0791 \$ \$ 0.0000 \$ 0.0791 \$ \$ 0.0000 \$ 0.0791 \$	138.43 138.43 138.43 138.43 138.43 138.43 138.43 138.43 138.43	DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE DISTRIBUTION KWH TOTAL NEW BILL DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE DISTRIBUTION CHARGE DISTRIBUTION KWH	\$ 2000 2000 \$ 5 5000	0.0678 0.0027 RATE (KW) 0.0678	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$. 135.70 19.92 5.43 161.04 RGE . 339.24	\$ 22.62 1 IMPACT IMPA DOLLARS	16.3% ACT
MONTHLY CONSUMPTION 50 KW, 5000 KWH GENERAL SERVICE NON TIME OF USE >5 (A) DISTRIBUTION REVENUE (B) CHOSEN REVENUE SHARES (C) RE-ALLOCATED REVENUE (A)'(B)	SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 12250 NEXT BLOCK BALANCE TOTAL CURRENT BILL KW SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 50 KWH NEXT BLOCK 12250 NEXT BLOCK BALANCE 1ST BLOCK BALANCE 1OKW VARIABLE REVENUE 0.40 \$ 389,494.34 \$	\$KW 10 0 \$KWH 250 1750 1750 SKWH 250 4750 SERVICE CHARGE \$ 9.50	0.0000 \$ 5.4500 \$ 0.0000 \$ 0.0791 \$ 0.0000 \$ 0.0573 \$ \$ 0.0000 \$ 0.0573 \$ \$ 0.0000 \$ 0.0791 \$ 0.0000 \$ 0.0791 \$ \$ 0.0000 \$ 0.0791 \$ \$ 0.0000 \$ 0.0791 \$ \$ 0.0000 \$ 0.0791 \$	138.43 138.43 138.43 138.43 138.43 138.43 138.43 138.43 138.43	DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE DISTRIBUTION KWH TOTAL NEW BILL DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE DISTRIBUTION CHARGE DISTRIBUTION KWH	\$ 2000 2000 \$ 5 5000	0.0678 0.0027 RATE (KW) 0.0678	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$. 135.70 19.92 5.43 161.04 RGE . 339.24	\$ 22.62 1 IMPACT IMPA DOLLARS	16.3% ACT
GENERAL SERVICE NON TIME OF USE >5 (A) DISTRIBUTION REVENUE (B) CHOSEN REVENUE SHARES (C) RE-ALLOCATED REVENUE (A)'(B) (D) RETAIL KW	SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 12250 NEXT BLOCK BALANCE TOTAL CURRENT BILL KW SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 50 KW NEXT BLOCK 50 KW NEXT BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 12250 NEXT BLOCK BALANCE TOTAL NEXT BLOCK BALANCE TOTAL OKW VARIABLE REVENUE	\$KWW 10 0 \$KWWH 250 1750 0 \$KWWH 250 4750 4750 4750 \$KWWH 250 4750 \$\$ \$9.50,000 584,241.51 \$\$ 9.50	0.0000 \$ 5.4500 \$ 0.0000 \$ 0.0791 \$ 0.0000 \$ 0.0573 \$ \$ 0.0000 \$ 0.0573 \$ \$ 0.0000 \$ 0.0791 \$ 0.0000 \$ 0.0791 \$ \$ 0.0000 \$ 0.0791 \$ \$ 0.0000 \$ 0.0791 \$ \$ 0.0000 \$ 0.0791 \$	138.43 138.43 138.43 138.43 138.43 138.43 138.43 138.43 138.43	DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE DISTRIBUTION KWH TOTAL NEW BILL DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE DISTRIBUTION CHARGE DISTRIBUTION KWH	\$ 2000 2000 \$ 5 5000	0.0678 0.0027 RATE (KW) 0.0678	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$. 135.70 19.92 5.43 161.04 RGE . 339.24	\$ 22.62 1 IMPACT IMPA DOLLARS	16.3% ACT
GENERAL SERVICE NON TIME OF USE >5 (A) DISTRIBUTION REVENUE (B) CHOSEN REVENUE SHARES (C) RE-ALLOCATED REVENUE (A)'(B) (D) RETAIL KW (E) NUMBER OF CUSTOMERS	SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 12250 NEXT BLOCK BALANCE TOTAL CURRENT BILL KW SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 50 KWH NEXT BLOCK 12250 NEXT BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 12250 NEXT BLOCK BALANCE 1OKW VARIABLE REVENUE 0.40 \$ 389,494.34 \$ 288,632	\$KWH 10 0 \$KWH 250 1750 RATE \$KWH 50 0 \$KWH 250 4750 SERVICE CHARGE \$ 9:	0.0000 \$ 5.4500 \$ 0.0000 \$ 0.0791 \$ 0.0000 \$ 0.0573 \$ \$ 0.0000 \$ 0.0573 \$ \$ 0.0000 \$ 0.0791 \$ 0.0000 \$ 0.0791 \$ \$ 0.0000 \$ 0.0791 \$ \$ 0.0000 \$ 0.0791 \$ \$ 0.0000 \$ 0.0791 \$	138.43 138.43 138.43 138.43 138.43 138.43 138.43 138.43 138.43	DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE DISTRIBUTION KWH TOTAL NEW BILL DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE DISTRIBUTION CHARGE DISTRIBUTION KWH	\$ 2000 2000 \$ 5 5000	0.0678 0.0027 RATE (KW) 0.0678	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$. 135.70 19.92 5.43 161.04 RGE . 339.24	\$ 22.62 1 IMPACT IMPA DOLLARS	16.3% ACT
GENERAL SERVICE NON TIME OF USE >5 (A) DISTRIBUTION REVENUE (B) CHOSEN REVENUE SHARES (C) RE-ALLOCATED REVENUE (A)'(B) (D) RETAIL KW	SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 250 KWH NEXT BLOCK 12250 NEXT BLOCK BALANCE TOTAL CURRENT BILL KW SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 50 KW 2ND BLOCK BALANCE 1ST BLOCK 50 KWH NEXT BLOCK 12250 NEXT BLOCK BALANCE 1ST BLOCK BALANCE 1OKW VARIABLE REVENUE 0.40 \$ 389,494.34 \$	\$KWW 10 0 \$KWWH 250 1750 0 \$KWWH 250 4750 4750 4750 \$KWWH 250 4750 \$\$ \$9.50,000 584,241.51 \$\$ 9.50	0.0000 \$ 5.4500 \$ 0.0000 \$ 0.0791 \$ 0.0000 \$ 0.0573 \$ \$ 0.0000 \$ 0.0573 \$ \$ 0.0000 \$ 0.0791 \$ 0.0000 \$ 0.0791 \$ \$ 0.0000 \$ 0.0791 \$ \$ 0.0000 \$ 0.0791 \$ \$ 0.0000 \$ 0.0791 \$	138.43 138.43 138.43 138.43 138.43 138.43 138.43 138.43 138.43	DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE DISTRIBUTION KWH TOTAL NEW BILL DISTRIBUTION KW COST OF POWER KWH MONTHLY DISTRIBUTION CHARGE DISTRIBUTION CHARGE DISTRIBUTION KWH	\$ 2000 2000 \$ 5 5000	0.0678 0.0027 RATE (KW) 0.0678	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$. 135.70 19.92 5.43 161.04 RGE . 339.24	\$ 22.62 1 IMPACT IMPA DOLLARS	16.3% ACT

ENTER DESIRED CONSUMPTION LEVEL	CURRENT BILL				NEW BILL			
	ŀ	KW RATE \$/KW		CHARGE \$		RATE \$/KW	CHARGE \$	IMPACT IMPACT DOLLARS
	SERVICE CHARGE			\$ 11,172.00	0007.05			
	1ST BLOCK 50 KW		0.0000	\$ -	COST OF POWER KW DISTRIBUTION	3.7886	s -	
	2ND BLOCK BALANCE		0.0000 5.4500		KW	1.3494	\$ -	
	1ST BLOCK 250	\$/KWH		•	COST OF	\$/KWH		
	KWH NEXT BLOCK		0.0000		POWER KWH	0.0440	\$ -	\$ - #DIV/0!
	12250		0.0791	\$ -	MONTHLY DISTRIBUTION			
	NEXT BLOCK BALANCE		0.0000 0.0573		CHARGE		\$342.8647	
	TOTAL		0.0575	\$ -	TOTAL		\$ 342.86	\$ 342.86 #DIV/0!
				•			*	*
MONTHLY CONSUMPTION 100KW,20000KWH	CURRENT BILL	KW RATE		CHARGE	NEW BILL	RATE	CHARGE	IMPACT IMPACT
	SERVICE	\$/KW		\$		\$/KW	\$	DOLLARS
	CHARGE 1ST BLOCK 50			\$ -	COST OF	400 0 7000	• •=••	
	KW 2ND BLOCK	50	0.0000		POWER KW DISTRIBUTION KW	100 3.7886 100 1.3494		
	BALANCE	50 \$/KWH	5.4500		KW	\$/KWH	ş 134.94	
	1ST BLOCK 250 KWH	250	0.0000	\$ -	COST OF POWER KWH	20000 0.0440	\$ 880.74	
	NEXT BLOCK 12250	12250	0.0791	\$ 968.98				
	NEVER DOOR			•	MONTHLY DISTRIBUTION CHARGE		• • • • • • •	
	NEXT BLOCK BALANCE	7500	0.0000 0.0573		CHARGE		\$ 342.86	
	TOTAL			\$ 1,671.23	TOTAL		\$ 1,737.41	\$ 66.18 4.0%
MONTHLY CONSUMPTION 100KW,30000KWH	CURRENT BILL				NEW BILL			
	ŀ	KW RATE \$/KW		CHARGE \$		RATE \$/KW	CHARGE \$	IMPACT IMPACT DOLLARS
	SERVICE CHARGE			\$ -				
	1ST BLOCK 50 KW	50	0.0000	\$ -	COST OF POWER KW DISTRIBUTION	100 3.7886	\$ 378.86	
	2ND BLOCK BALANCE	50	0.0000 5.4500		KW	100 1.3494	\$ 134.94	
	1ST BLOCK 250	\$/KWH	3.4300	Ψ 272.30	COST OF	\$/KWH		
	KWH NEXT BLOCK	250	0.0000	\$ -	POWER KWH	30000 0.0440	\$ 1,321.11	
	12250	12250	0.0791	\$ 968.98	MONTHLY			
	NEXT BLOCK BALANCE	47500	0.0000		DISTRIBUTION CHARGE		\$ 342.86	
	TOTAL	17500	0.0573	\$ 1,002.75 \$ 2,244.23	TOTAL		\$ 2,177.77	\$ (66.45) -3.0%
	TOTAL			ψ 2,244.25	TOTAL		2,111.11	\$ (00.43) -3.076
MONTHLY CONSUMPTION 100KW,40000KWH	CURRENT BILL	KW RATE		CHARGE	NEW BILL	RATE	CHARGE	IMPACT IMPACT
	SERVICE	\$/KW		\$		\$/KW	\$	DOLLARS
	CHARGE 1ST BLOCK 50 KW	50	0.0000	\$ -	COST OF POWER KW	400 0.7000	6 070.00	
	2ND BLOCK	50	0.0000		DISTRIBUTION KW	100 3.7886 100 1.3494		
	BALANCE	50 \$/KWH	5.4500			\$/KWH	•	
	1ST BLOCK 250 KWH	250	0.0000	\$ -	COST OF POWER KWH	40000 0.0440	\$ 1,761.47	
	NEXT BLOCK 12250	12250	0.0791	\$ 968.98	MONTHLY			
	NEXT BLOCK		0.0000	\$.	MONTHLY DISTRIBUTION CHARGE		\$ 342.86	
	BALANCE	27500	0.0573		OTAKOL		3 342.00	
	TOTAL			\$ 2,817.23	TOTAL		\$ 2,618.14	\$ (199.08) -7.1%
MONTHLY CONSUMPTION 500KW,150000KWH	CURRENT BILL				NEW BILL			
	SERVICE	KW RATE \$/KW		CHARGE \$		RATE \$/KW	CHARGE \$	IMPACT IMPACT DOLLARS
	CHARGE 1ST BLOCK 50			\$ -	COST OF			
	KW	50	0.0000	\$ -	POWER KW DISTRIBUTION	500 3.7886	\$ 1,894.29	
	2ND BLOCK BALANCE	450	0.0000 5.4500	\$ - \$ 2,452.50	KW	500 1.3494	\$ 674.72	
	1ST BLOCK 250	\$/KWH		_	COST OF	\$/KWH		
	KWH NEXT BLOCK 12250	250 12250	0.0000		POWER KWH	150000 0.0440	\$ 6,605.53	
	12230	12230	0.0731	φ 300.30	MONTHLY DISTRIBUTION			
	NEXT BLOCK BALANCE	137500	0.0000 0.0573		CHARGE		\$ 342.86	
	TOTAL			\$ 11,300.23	TOTAL		\$ 9,517.41	\$ (1,782.81) -15.8%
MONTHLY CONSUMPTION 500KW,200000KWH	CURRENT BILL				NEW BILL			
	OURKENT BILL	CW RATE		CHARGE \$	INEW DILL	RATE \$/KW	CHARGE \$	IMPACT IMPACT DOLLARS
MONTHET CONSUMPTION SUURW, 200000KWH	ŀ	\$/KW						
MONTHEL CONSUMPTION SOURW, 200000 KWH	SERVICE CHARGE	\$/KW		\$ -				5025410
MONTALI CONSUMPTION SURVY, 2000UNIVI	SERVICE	\$/KW	0.0000	\$ -	COST OF POWER KW	500 3.7886		5025.110
MONTALI CONSUMPTION SURVEY, 2000UNIVI	SERVICE CHARGE 1ST BLOCK 50 KW 2ND BLOCK	\$/KW 50	0.0000	\$ - \$ - \$ -	COST OF POWER KW DISTRIBUTION KW		\$ 1,894.29	SCESINO
MONTHEL CONSUMPTION SURVEY, 2000UNIVI	SERVICE CHARGE 1ST BLOCK 50 KW	\$/KW		\$ - \$ - \$ -	POWER KW DISTRIBUTION	500 3.7886	\$ 1,894.29	5025.10

	NEXT BLOCK 12250	12250	0.0791	\$	968.98								
						MONTHLY DISTRIBUTION							
	NEXT BLOCK BALANCE	187500	0.0000 0.0573		10,743.75	CHARGE			\$	342.86			
	TOTAL			\$	14,165.23	TOTAL			\$	11,719.26	\$ ((2,445.97)	-17.3%
MONTHLY CONSUMPTION 500KW,250000KWH	CURRENT BILL KW	RATE			ARGE	NEW BILL		RATE		ARGE	IMF	PACT	IMPACT
	SERVICE	\$/KW		\$				\$/KW	\$		DO	LLARS	
	CHARGE 1ST BLOCK 50			\$	•	COST OF							
	KW	50	0.0000		•	POWER KW DISTRIBUTION	500	3.7886		1,894.29			
	2ND BLOCK BALANCE	450	0.0000 5.4500		2,452.50	KW	500	1.3494	\$	674.72			
	1ST BLOCK 250	\$/KWH				COST OF		\$/KWH					
	KWH NEXT BLOCK	250	0.0000		•	POWER KWH	250000	0.0440	\$	11,009.22			
	12250	12250	0.0791	\$	968.98	MONTHLY							
	NEXT BLOCK		0.0000			DISTRIBUTION CHARGE			\$	342.86			
	BALANCE	237500	0.0573		13,608.75								
	TOTAL			\$	17,030.23	TOTAL			\$	13,921.10	\$ ((3,109.12)	-18.3%
MONTHLY CONSUMPTION 1000KW,100000KWH	CURRENT BILL					NEW BILL							
	KW	RATE \$/KW		CH/ \$	ARGE			RATE \$/KW	CH/	ARGE	IMF DO	PACT LLARS	IMPACT
	SERVICE CHARGE			\$									
	1ST BLOCK 50 KW	50	0.0000	\$		COST OF POWER KW	1000	3.7886	\$	3,788.59			
	2ND BLOCK		0.0000			DISTRIBUTION KW	1000	1.3494	\$	1,349.45			
	BALANCE	950 \$/KWH	5.4500	\$	5,177.50			\$/KWH					
	1ST BLOCK 250 KWH	250	0.0000	\$		COST OF POWER KWH	100000	0.0440	\$	4,403.69			
	NEXT BLOCK 12250	12250	0.0791	\$	968.98								
						MONTHLY DISTRIBUTION							
	NEXT BLOCK BALANCE	87500	0.0000 0.0573	\$ \$	5,013.75	CHARGE			\$	342.86			
	TOTAL			\$	11,160.23	TOTAL			\$	9,884.59	\$ ((1,275.63)	-11.4%
MONTHLY CONSUMPTION 1000 KW,300000KWH	CURRENT BILL KW	RATE		CHA	ARGE	NEW BILL		RATE	CHA	ARGE		PACT	IMPACT
	SERVICE	\$/KW		\$				\$/KW	\$		DO	LLARS	
	CHARGE 1ST BLOCK 50			\$	-	COST OF							
	KW	50	0.0000	\$	-	POWER KW DISTRIBUTION	1000	3.7886	\$	3,788.59			
	2ND BLOCK BALANCE	950	0.0000 5.4500		- 5,177.50	KW	1000	1.3494	\$	1,349.45			
	1ST BLOCK 250	\$/KWH				COST OF		\$/KWH					
	KWH NEXT BLOCK	250	0.0000	\$		POWER KWH	200000	0.0440	\$	8,807.37			
	12250	12250	0.0791	\$	968.98	MONTHLY							
	NEXT BLOCK		0.0000	\$		DISTRIBUTION CHARGE			\$	342.86			
	BALANCE	287500	0.0573	\$	16,473.75								
	TOTAL			\$	22,620.23	TOTAL			\$	14,288.28	\$ ((8,331.95)	-36.8%
MONTHLY CONSUMPTION 1000KW,500000KWH	CURRENT BILL					NEW BILL							
	KW	RATE \$/KW		CH/ \$	ARGE			RATE \$/KW	CH/	ARGE		PACT LLARS	IMPACT
	SERVICE CHARGE			\$									
	1ST BLOCK 50 KW	50	0.0000	\$		COST OF POWER KW	1000	3.7886	\$	3,788.59			
	2ND BLOCK		0.0000	\$		DISTRIBUTION KW	1000	1.3494	\$	1,349.45			
	BALANCE	950 \$/KWH	5.4500	\$	5,177.50			\$/KWH					
	1ST BLOCK 250 KWH	250	0.0000	\$		COST OF POWER KWH	500000	0.0440	\$	22,018.44			
	NEXT BLOCK 12250	12250	0.0791	\$	968.98								
						MONTHLY DISTRIBUTION							
	NEXT BLOCK BALANCE	487500	0.0000 0.0573		27,933.75	CHARGE			\$	342.86			
	TOTAL			\$	34,080.23	TOTAL			\$	27,499.34	\$ ((6,580.89)	-19.3%
GENERAL SERVICE >50 KW TIME OF USE	VARIABLE	SERVICE	TOTAL										
(A) DISTRIBUTION REVENUE	REVENUE	CHARGE R \$ 15	EVENUE 7,314.44										
(B) CHOSEN REVENUE SHARES	0.40	0.600											
(C) RE-ALLOCATED REVENUE (A)*(B)	\$ 62,925.78 \$	94,388.67 \$ 15	7,314.44										
(D) RETAIL KW	27,271												
(E) NUMBER OF CUSTOMERS		2											
(F) DISTRIBUTION KW RATE (\$/KW) (C)/(D)	\$2.3074												
(G) MONTHLY SERVICE CHARGE (C)/(E)/12		3,932.8611											
ENTER DESIRED CONSUMPTION LEVELS	SERVICE CHARGE				0.0000								
	ĸw	RATE			ARGE			RATE		ARGE		PACT	IMPACT
	WINTER FIRST	\$/KW		\$		COST OF		\$/KW	\$			LLARS	
	50 KW WINTER		0.0000	\$		POWER							
	SECOND BLOCK		0.0000	\$	-	WINTER PEAK		11.8210	\$				

	WINTER							
	BALANCE BLOCK	5	.6000 \$			\$/KWH		
	DEGGR	\$/KWH	.0000 φ	-	WINTER PEAK WINTER OFF	0.0630	\$ -	
	WINTER PEAK				PEAK DISTRIBUTION	0.0345	\$ -	
	FIRST BLOCK	0.	.1290 \$	-	KW	2.3074	\$ -	
	WINTER PEAK NEXT BLOCK	0	0000 €		MONTHLY SERVICE		2022 2044	
	WINTER PEAK		.0000 \$		CHARGE		3932.8611	
	NEXT BLOCK WINTER	0.0	.0000 \$	•				
	BALANCE BLOCK	0.0	.0880 \$					
	WINTER OFF PEAK ALL	0.0	.0345 \$					
	TOTAL		\$		TOTAL		\$ 3,932.86	\$ 3,932.86 #DIV/0!
	CURRENT BILL				NEW BILL			
	SERVICE CHARGE			0.0000				
	ĸw	RATE	CHARG	SE .		RATE	CHARGE	IMPACT IMPACT
	SUMMER FIRST	\$/KW	\$		COST OF	\$/KW	\$	DOLLARS
	50 KW SUMMER	0.0	.0000 \$	-	POWER			
	SECOND BLOCK	0.4	.0000 \$		SUMMER PEAK	8.9388	s -	
	SUMMER BALANCE							
	BLOCK	4.6	.6000 \$			\$/KWH		
		\$/KWH			SUMMER PEAK	0.0516	s -	
	SUMMER PEAK FIRST BLOCK		.1078 \$		SUMMER OFF PEAK	0.0235		
	SUMMER PEAK NEXT BLOCK		.0000					
	SUMMER PEAK NEXT BLOCK		.0000 \$		DISTRIBUTION KW	2.3074	s -	
	SUMMER BALANCE				MONTHLY SERVICE			
	BLOCK SUMMER OFF		.0742 \$	-	CHARGE		3932.8611	
	PEAK ALL	0.0	.0237 \$	-				
	TOTAL		\$	-	TOTAL		\$ 3,932.86	\$ 3,932.86 #DIV/0!
INTERMEDIATE USE								
	VARIABLE REVENUE	SERVICE TO CHARGE REVE	OTAL NUE					
(A) DISTRIBUTION REVENUE	NEVEROL	\$ 12,245						
(B) CHOSEN REVENUE SHARES	0.40	0.600						
(C) RE-ALLOCATED REVENUE (A)*(B)	\$ 4,898.34 \$	7,347.51 \$ 12,245	5.85					
(D) RETAIL KW	35,445							
(E) NUMBER OF CUSTOMERS		1						
(F) DISTRIBUTION KW RATE (\$/KW) (C)/(D)	\$0.1382							
(G) MONTHLY SERVICE CHARGE (C)/(E)/12		\$612.2926						
ENTER DESIRED CONSUMPTION LEVEL	CURRENT BILL KW	RATE	CHARG	ne.	NEW BILL	RATE	CHARGE	IMPACT IMPACT
	WINTER PEAK	\$/KW	.0000 \$			\$/KW	\$	DOLLARS
	WINTERTEAR	\$/KWH	.0000 φ		COST OF POWER KW:			
	WINTER PEAK WINTER OFF	0.0	.0000 \$	-			s .	
	PEAK	0			WINTER PEAK	11.8211	•	
		0.	.0000 \$	-		11.8211	•	
		0.	.0000 \$		DISTRIBUTION KW	0.1382		
		0.	.0000 \$	-	DISTRIBUTION KW COST OF			
		0.	.0000 \$	-	DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK		\$ -	
		Ū.	.0000 \$		DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER OFF PEAK	0.1382	s - s -	
		Ū.	.0000 \$		DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER OFF PEAK MONTHLY DISTRIBUTION	0.1382 0.0643	s - s -	
	TOTAL	U.	\$		DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER OFF PEAK MONTHLY	0.1382 0.0643	s - s -	\$ 612.29 #DIV/0!
	TOTAL	U.			DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER OFF PEAK MONTHLY DISTRIBUTION CHARGE	0.1382 0.0643	\$ - \$ - \$612.2926	\$ 612.29 #DIV/0!
	CURRENT BILL		\$		DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER OFF PEAK MONTHLY DISTRIBUTION CHARGE	0.1382 0.0643 0.0353	\$ - \$ - \$612.2926 \$ 612.29	
					DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER OFF PEAK MONTHLY DISTRIBUTION CHARGE TOTAL NEW BILL	0.1382 0.0643	\$ - \$ - \$612.2926	\$ 612.29 #DIV/0! IMPACT IMPACT DOLLARS
	CURRENT BILL SUMMER PEAK SUMMER PEAK	0.0 S/KWH	\$		DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER OFF PEAK MONTHLY DISTRIBUTION CHARGE TOTAL	0.1382 0.0643 0.0353	\$ - \$ 612.2926 \$ 612.29	IMPACT IMPACT
	CURRENT BILL SUMMER PEAK	9.7 S/KWH 0.7	\$		DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER PEAK MONTHLY DISTRIBUTION CHARGE TOTAL NEW BILL COST OF POWER KW: SUMMER PEAK	0.1382 0.0643 0.0353	\$ - \$612.2926 \$ 612.292	IMPACT IMPACT
	CURRENT BILL SUMMER PEAK SUMMER PEAK SUMMER OFF	9.7 S/KWH 0.7	\$.0000 \$		DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER PEF PEAK MONTHLY DISTRIBUTION CHARGE TOTAL NEW BILL COST OF POWER KW:	0.1382 0.0643 0.0353 RATE \$/KW	\$ - \$ \$ - \$ \$ CHARGE	IMPACT IMPACT
	CURRENT BILL SUMMER PEAK SUMMER PEAK SUMMER OFF	9.7 S/KWH 0.7	\$.0000 \$		DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER PEAK MONTHLY DISTRIBUTION CHARGE TOTAL NEW BILL COST OF POWER KW: SUMMER PEAK DISTRIBUTION KW COST OF	0.1382 0.0643 0.0353 RATE \$/KW	\$ - \$ \$ - \$ \$ CHARGE	IMPACT IMPACT
	CURRENT BILL SUMMER PEAK SUMMER PEAK SUMMER OFF	9.7 S/KWH 0.7	\$.0000 \$		DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER PEAK MONTHLY DISTRIBUTION CHARGE TOTAL NEW BILL COST OF POWER KW: SUMMER PEAK DISTRIBUTION KW COST OF POWER KWH:	0.1382 0.0643 0.0353 RATE \$/KW 8.9388 0.1382 \$/KWH	\$ - \$ \$ - \$ \$ CHARGE \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$. \$. \$. \$	IMPACT IMPACT
	CURRENT BILL SUMMER PEAK SUMMER PEAK SUMMER OFF	9.7 S/KWH 0.7	\$.0000 \$		DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER PEAK MONTHLY DISTRIBUTION CHARGE TOTAL NEW BILL COST OF POWER KW: SUMMER PEAK DISTRIBUTION KW COST OF POWER KWH: SUMMER PEAK SUMMER PEAK SUMMER PEAK SUMMER PEAK	0.1382 0.0643 0.0353 RATE \$/KW 8.9388 0.1382 \$/KWH	\$ - \$ \$ - \$ \$ CHARGE \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$. \$	IMPACT IMPACT
	CURRENT BILL SUMMER PEAK SUMMER PEAK SUMMER OFF	9.7 S/KWH 0.7	\$.0000 \$		DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER PEAK MONTHLY DISTRIBUTION CHARGE TOTAL NEW BILL COST OF POWER KW: SUMMER PEAK DISTRIBUTION KW COST OF POWER KWH: SUMMER PEAK SUMMER PEAK SUMMER OFF PEAK	0.1382 0.0643 0.0353 RATE \$/KW 8.9388 0.1382 \$/KWH	\$ - \$ \$ - \$ \$ CHARGE \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$. \$	IMPACT IMPACT
	CURRENT BILL SUMMER PEAK SUMMER PEAK SUMMER OFF	9.7 S/KWH 0.7	\$.0000 \$		DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER PEAK MONTHLY DISTRIBUTION CHARGE TOTAL NEW BILL COST OF POWER KW: SUMMER PEAK DISTRIBUTION KW COST OF POWER KWH: SUMMER PEAK SUMMER OFF PEAK MONTHLY DISTRIBUTION	0.1382 0.0643 0.0353 RATE \$/KW 8.9388 0.1382 \$/KWH	\$ - \$ 12.2926 \$ 612.29 CHARGE \$ \$ - \$ \$. \$	IMPACT IMPACT
	CURRENT BILL SUMMER PEAK SUMMER PEAK SUMMER OFF	9.7 S/KWH 0.7	\$.0000 \$		DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER OFF PEAK MONTHLY DISTRIBUTION CHARGE TOTAL NEW BILL COST OF POWER KW: SUMMER PEAK DISTRIBUTION KW COST OF POWER KWH: SUMMER PEAK SUMMER OFF PEAK MONTHLY	0.1382 0.0643 0.0353 RATE \$/KW 8.9388 0.1382 \$/KWH	\$ - \$ \$ - \$ \$ CHARGE \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$. \$	IMPACT IMPACT
	CURRENT BILL SUMMER PEAK SUMMER PEAK SUMMER OFF PEAK	9.7 S/KWH 0.7	\$.0000 \$.0000 \$		DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER PEAK MONTHLY DISTRIBUTION CHARGE TOTAL NEW BILL COST OF POWER KW: SUMMER PEAK DISTRIBUTION KW COST OF POWER KWH: SUMMER PEAK SUMMER PEAK SUMMER PEAK SUMMER OFF PEAK MONTHLY DISTRIBUTION CHARGE TOTAL	0.1382 0.0643 0.0353 RATE \$/KW 8.9388 0.1382 \$/KWH	\$ - \$ 5612.2926 \$ - \$ 5	IMPACT IMPACT DOLLARS
MONTHLY CONSUMPTION 3000 KW, 500,000 KWH	CURRENT BILL SUMMER PEAK SUMMER PEAK SUMMER OFF PEAK	9./KWH 0.4 0.4 0.4	\$.0000 \$.0000 \$		DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER OFF PEAK MONTHLY DISTRIBUTION CHARGE TOTAL NEW BILL COST OF POWER KW: SUMMER PEAK DISTRIBUTION KW COST OF POWER KWH: SUMMER PEAK SUMMER OFF PEAK SUMMER OFF PEAK MONTHLY DISTRIBUTION CHARGE	0.1382 0.0643 0.0353 RATE \$/RW 8.9388 0.1382 \$/RWH 0.0531 0.0243	\$ - \$ 12.2926 \$ 612.29 CHARGE \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ 612.29 CHARGE \$ \$ CHARGE \$ CHARGE \$ \$ CHARGE \$ CHAR	IMPACT IMPACT DOLLARS \$ 612.29 #DIV/0!
MONTHLY CONSUMPTION 3000 KW, 500,000 KWH	CURRENT BILL SUMMER PEAK SUMMER PEAK SUMMER OFF PEAK TOTAL CURRENT BILL	S/KWH 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.	\$.0000 \$.0000 \$		DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER PEAK MONTHLY DISTRIBUTION CHARGE TOTAL NEW BILL COST OF POWER KW: SUMMER PEAK DISTRIBUTION KW COST OF POWER KWH: SUMMER PEAK SUMMER PEAK SUMMER PEAK SUMMER PEAK SUMMER PEAK SUMMER OFF PEAK MONTHLY DISTRIBUTION CHARGE TOTAL NEW BILL	0.1382 0.0643 0.0353 RATE \$/KW 8.9388 0.1382 \$/KWH	\$ - \$ \$ 612.2926 \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ \$ - \$ \$ \$ - \$ \$ \$ - \$ \$ \$ - \$ \$ \$ - \$ \$ \$ 612.29	IMPACT IMPACT DOLLARS \$ 612.29 #DIV/0!
MONTHLY CONSUMPTION 3000 KW, 500,000 KWH	CURRENT BILL SUMMER PEAK SUMMER PEAK SUMMER OFF PEAK TOTAL CURRENT BILL KW WINTER PEAK	RATE S/KW 3000 0.4	\$		DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER PEAK MONTHLY DISTRIBUTION CHARGE TOTAL NEW BILL COST OF POWER KW: SUMMER PEAK DISTRIBUTION KW COST OF POWER KWH: SUMMER PEAK SUMMER PEAK SUMMER PEAK SUMMER OFF PEAK MONTHLY DISTRIBUTION CHARGE TOTAL NEW BILL COST OF POWER KWH:	0.1382 0.0643 0.0353 RATE \$JKW 8.9388 0.1382 \$JKWH 0.0531 0.0243	\$ - \$ S612,2926 S 612.29 CHARGE S - \$ S - \$ S - \$ S - \$ S CHARGE S CHARGE	IMPACT IMPACT DOLLARS \$ 612.29 #DIV/0!
MONTHLY CONSUMPTION 3000 KW, 500,000 KWH	CURRENT BILL SUMMER PEAK SUMMER PEAK SUMMER OFF PEAK TOTAL CURRENT BILL KW	RATE S/KWH 250,000 0.0	\$.0000 \$.0000 \$.0000 \$ \$.0000 \$ \$.0000 \$		DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER PEAK MONTHLY DISTRIBUTION CHARGE TOTAL NEW BILL COST OF POWER KW: SUMMER PEAK DISTRIBUTION KW COST OF POWER KWH: SUMMER PEAK SUMMER PEAK SUMMER PEAK SUMMER OFF PEAK MONTHLY DISTRIBUTION CHARGE TOTAL NEW BILL COST OF POWER KWH:	0.1382 0.0643 0.0353 RATE \$/RW 8.9388 0.1382 \$/RWH 0.0531 0.0243	\$ - \$ \$ \$ \$ \$ \$ \$ \$ \$	IMPACT IMPACT DOLLARS \$ 612.29 #DIV/0!
MONTHLY CONSUMPTION 3000 KW, 500,000 KWH	CURRENT BILL SUMMER PEAK SUMMER PEAK SUMMER OFF PEAK TOTAL CURRENT BILL KW WINTER PEAK	RATE S/KWH 250,000 0.0	\$		DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER OFF PEAK MONTHLY DISTRIBUTION CHARGE TOTAL NEW BILL COST OF POWER KWH: SUMMER PEAK DISTRIBUTION KW COST OF POWER KWH: SUMMER OFF PEAK COST OF POWER KWH: SUMMER OFF PEAK COST OF POWER KWH: WINTER PEAK SUMMER OFF PEAK SUMF SUMF SUMF SUMF SUMF SUMF SUMF SUMF	0.1382 0.0643 0.0353 RATE \$/KW 8.9388 0.1382 \$/KWH 0.0531 0.0243 RATE \$/KW	\$ - \$ \$ - \$ \$ 612.2926 \$ \$ 612.29 \$ \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ \$ - \$ \$ \$ - \$ \$ \$ CHARGE \$ \$ 35,463.22	IMPACT IMPACT DOLLARS \$ 612.29 #DIV/0!
MONTHLY CONSUMPTION 3000 KW, 500,000 KWH	CURRENT BILL SUMMER PEAK SUMMER PEAK SUMMER OFF PEAK TOTAL CURRENT BILL KW WINTER PEAK WINTER PEAK WINTER PEAK WINTER PEAK WINTER OFF	RATE SIKWH 3000 0.0	\$.0000 \$.0000 \$.0000 \$ \$.0000 \$ \$.0000 \$		DISTRIBUTION KW COST OF POWER KWH: WINTER PEAK WINTER OFF PEAK MONTHLY DISTRIBUTION CHARGE TOTAL NEW BILL COST OF POWER KWH: SUMMER PEAK DISTRIBUTION KW COST OF POWER KWH: SUMMER OFF PEAK COST OF POWER KWH: SUMMER OFF PEAK COST OF POWER KWH: WINTER PEAK SUMMER OFF PEAK SUMF SUMF SUMF SUMF SUMF SUMF SUMF SUMF	0.1382 0.0643 0.0353 RATE \$JKW 8.9388 0.1382 \$JKWH 0.0531 0.0243	\$ - \$ \$ - \$ \$ 612.2926 \$ \$ 612.29 \$ \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ \$ - \$ \$ \$ - \$ \$ \$ CHARGE \$ \$ 35,463.22	IMPACT IMPACT DOLLARS \$ 612.29 #DIV/0!

	TOTAL			\$		COST OF POWER KWH: WINTER PEAK WINTER OFF PEAK MONTHLY DISTRIBUTION CHARGE TOTAL	250000 250000	0.0643 0.0353		16,064.71 8,836.91 \$612.2926 61,311.03	\$ 61,311.03	#DIV/0!
	CURRENT BILL KW	RATE \$/KW		CHARGE \$		NEW BILL COST OF		RATE \$/KW	CHA \$	ARGE	IMPACT DOLLARS	IMPACT
	SUMMER PEAK	3000 \$/KWH	0.0000	\$	-	POWER KW: SUMMER PEAK	3000	8.9388		26,816.48		
	SUMMER PEAK SUMMER OFF PEAK	250,000 250,000	0.0000			DISTRIBUTION I	3000			333.89		
						POWER KWH: SUMMER PEAK	250000	0.0531	ę	13,268.55		
						SUMMER OFF PEAK MONTHLY	250000	0.0243		6,067.11		
	TOTAL			\$	-	DISTRIBUTION CHARGE TOTAL			\$	\$612.2926 47,098.32	\$ 47,098.32	#DIV/0!
MONTHLY CONSUMPTION 3000 KW,1MILL KWH	CURRENT BILL KW	RATE \$/KW		CHARGE \$		NEW BILL		RATE \$/KW	CHA \$	ARGE	IMPACT DOLLARS	IMPACT
	WINTER PEAK	3000	0.0000	\$	-	COST OF POWER KW:		******	•			
	WINTER PEAK WINTER OFF	\$/KWH 500,000	0.0000		-	WINTER PEAK	3000	11.8211	\$	35,463.22		
	PEAK	500,000	0.0000	\$		DISTRIBUTION KW COST OF	3000	0.1113	\$	333.89		
						POWER KWH: WINTER PEAK	500000	0.0643	\$	32,129.42		
						WINTER OFF PEAK MONTHLY	500000	0.0353	\$	17,673.82		
	TOTAL			\$	-	DISTRIBUTION CHARGE TOTAL			\$	\$612.2926 86,212.64	\$ 86,212.64	#DIV/0!
	CURRENT BILL					NEW BILL						
	KW	RATE \$/KW		CHARGE \$		COST OF		RATE \$/KW	CHA \$	ARGE	IMPACT DOLLARS	IMPACT
	SUMMER PEAK	3000	0.0000	\$	-	POWER KW:						
	SUMMER PEAK	\$/KWH 500,000	0.0000	\$		SUMMER PEAK DISTRIBUTION KW	3000	8.9388 0.1113		26,816.48 333.89		
	SUMMER OFF PEAK	500,000	0.0000			COST OF		\$/KWH				
						POWER KWH: SUMMER PEAK SUMMER OFF	500000	0.0531	\$	26,537.10		
						PEAK MONTHLY	500000	0.0243	\$	12,134.21		
	TOTAL			\$		DISTRIBUTION CHARGE TOTAL			\$	\$612.2926 66,433.98	\$ 66,433.98	#DIV/0!
MONTHLY CONSUMPTION 3000 KW, 1.5 MILL KWH	CURRENT BILL KW	RATE		CHARGE \$		NEW BILL		RATE		ARGE	IMPACT	IMPACT
	WINTER PEAK	\$/KW 3000	0.0000		-	COST OF		\$/KW	\$		DOLLARS	
	WINTER PEAK WINTER OFF	\$/KWH 750,000	0.0000		-	POWER KW: WINTER PEAK	3000	11.8211	\$	35,463.22		
	PEAK	750,000	0.0000	\$	-	DISTRIBUTION KW	3000	0.1113	\$	333.89		
						COST OF POWER KWH: WINTER PEAK WINTER OFF	750000	0.0643	\$	48,194.13		
						PEAK MONTHLY DISTRIBUTION	750000	0.0353	\$	26,510.72		
	TOTAL			\$	-	CHARGE TOTAL			\$	\$612.2926 111,114.26	\$111,114.26	#DIV/0!
	CURRENT BILL KW	RATE		CHARGE		NEW BILL		RATE	Сни	ARGE	IMPACT	IMPACT
	SUMMER PEAK	\$/KW	0.0000	\$		COST OF POWER KW:		\$/KW	\$		DOLLARS	
	JOHNEN I EAN	\$/KWH	0.0000	*		SUMMER PEAK	3000	8.9388	\$	26,816.48		
	SUMMER PEAK SUMMER OFF	750,000	0.0000		-	DISTRIBUTION KW		0.1113	\$	333.89		
	PEAK	750,000	0.0000	\$	•	COST OF POWER KWH:		\$/KWH				
						SUMMER PEAK SUMMER OFF PEAK	750000 750000	0.0531		39,805.66 18,201.32		
						MONTHLY DISTRIBUTION CHARGE				\$612.2926		
	TOTAL			\$	-	TOTAL			\$	85,769.64	\$ 85,769.64	#DIV/0!

LARGE USE									
LARGE USE	VARIABLE REVENUE	SERVICE CHARGE	T REV	OTAL ENUE					
(A) DISTRIBUTION REVENUE	NEVEROL	OI II II OL	\$ 213,73						
(B) CHOSEN REVENUE SHARES	0.40	0.600							
(C) RE-ALLOCATED REVENUE (A)*(B)	\$ 85,493.30	\$ 128,239.95	\$ 213,73	33.24					
(D) RETAIL KW	154,384								
(E) NUMBER OF CUSTOMERS		1							
(F) DISTRIBUTION KW RATE (\$/KW) (C)/(D)	\$0.5538								
(G) MONTHLY SERVICE CHARGE (C)/(E)/12		\$10,686.6622							
ENTER DESIRED CONSUMPTION LEVEL	CURRENT BILL					NEW BILL			
			RATE \$/KW		CHARGE \$		RATE \$/KW	CHARGE \$	IMPACT IMPACT DOLLARS
	WINTER PEAK			.2900	\$ -	COST OF			
	WINTER PEAK WINTER OFF		\$/KWH 0	.0000	\$ -	POWER KW: WINTER PEAK	12.4851	\$ -	
	PEAK		0	.0000	\$ -	DISTRIBUTION			
						KW	\$0.5538	\$ -	
						COST OF POWER KWH:			
						WINTER PEAK WINTER OFF	0.0615	\$ -	
						PEAK MONTHLY	0.0338	\$ -	
						DISTRIBUTION CHARGE		\$10,686.6622	
	TOTAL				\$ -	TOTAL		\$ 10,686.66	\$ 10,686.66 #DIV/0!
	CURRENT BILL	ΚW	RATE		CHARGE	NEW BILL	RATE	CHARGE	IMPACT IMPACT
			\$/KW		\$	COST OF	\$/KW	\$	DOLLARS
	SUMMER PEAK		1	.6800	\$ -	POWER KW:			
			\$/KWH			SUMMER PEAK DISTRIBUTION	8.4634	\$ -	
	SUMMER PEAK SUMMER OFF		0	.0000	\$ -	KW	\$0.5538	\$ -	
	PEAK		0	.0000	\$ -	COST OF	\$/KWH		
						POWER KWH:			
						SUMMER PEAK SUMMER OFF	0.0508		
						PEAK	0.0232	\$ -	
						MONTHLY DISTRIBUTION			
	TOTAL				\$ -	CHARGE TOTAL		\$10,686.6622 \$ 10,686.66	\$ 10,686.66 #DIV/0!
MONTHLY CONSUMPTION 5000 KW, 0.5 MILL KWH	CURRENT BILL					NEW BILL			
MONTHLY CONSUMPTION 3000 KW, 0.5 MILE KWH		KW	RATE \$/KW		CHARGE \$	NEW BILL	RATE \$/KW	CHARGE \$	IMPACT IMPACT DOLLARS
	WINTER PEAK	5000			\$ 11,450.00	COST OF	\$/KVV	\$	DOLLARS
	WINTER PEAK	250,000	\$/KWH	.0000	s -	POWER KW: WINTER PEAK	5000 12.4851	\$ 62,425.65	
	WINTER OFF PEAK	250,000		.0000		William Educ	0000 12.4001	02,120.00	
					•	DISTRIBUTION KW	5000 0.5538	\$ 2,768.85	
						COST OF			
						POWER KWH: WINTER PEAK	250,000 0.0615	\$ 15,377.25	
						WINTER OFF PEAK	250,000 0.0338	\$ 8,458.75	
						MONTHLY DISTRIBUTION			
	TOTAL				\$ 11,450.00	CHARGE TOTAL		\$10,686.6622 \$ 99,717.16	\$ 88,267.16 770.9%
	CURRENT BILL	ΚW	RATE		CHARGE	NEW BILL	RATE	CHARGE	IMPACT IMPACT
			\$/KW		\$	COST OF	\$/KW	\$	DOLLARS
	SUMMER PEAK	5000	1	.6800	\$ 8,400.00	POWER KW:			
			\$/KWH			SUMMER PEAK DISTRIBUTION	5000 8.4634	\$ 42,316.81	
	SUMMER PEAK SUMMER OFF	250,000	0	.0000	\$ -	KW	5000 0.5538	\$ 2,768.85	
	PEAK	250,000	0	.0000	\$ -	COST OF	\$/KWH		
						POWER KWH:			
						SUMMER PEAK SUMMER OFF			
						PEAK	250,000 0.0232	\$ 5,807.51	
						MONTHLY DISTRIBUTION			
	TOTAL				\$ 8,400.00	CHARGE TOTAL		\$10,686.6622 \$ 74,280.57	\$ 65,880.57 784.3%
MONTHLY CONSUMPTION 5000 KW, 1 MILL KWH	CURRENT BILL	aw.	DATE		CHARCE	NEW BILL	DATE	CHARCE	IMPACT PARACT
	WINTER PEAK		RATE \$/KW		CHARGE \$ \$ 11,450.00		RATE \$/KW	CHARGE \$	IMPACT IMPACT DOLLARS
	WINTERFEAR		\$/KWH	2000	ψ 11, 100.00	COST OF POWER KW:			
	WINTER PEAK WINTER OFF	500,000		.0000	\$ -	WINTER PEAK	5000 12.4851	\$ 62,425.65	
	PEAK	500,000	0	.0000	\$ -	DISTRIBUTION			
						KW	5000 0.5538	\$ 2,768.85	

	TOTAL CURRENT BILL SUMMER PEAK	KW 5	RATE \$/KW	1.6800	\$ 11,450.0 CHARGE \$ \$ 8,400.0		COST OF POWER KWH: WINTER PEAK WINTER OFF PEAK MONTHLY DISTRIBUTION CHARGE TOTAL		0.0615 0.0338 RATE \$/KW	\$ \$1 \$	30,754.50 16,917.49 0,686.6622 123,553.15	\$112,10 IMPACT DOLLAR		979.1% IMPACT
	SUMMER PEAK	500,	\$/KWH	0.0000	\$ -		SUMMER PEAK DISTRIBUTION KW	5000 5000	8.4634 0.5538		42,316.81 2,768.85			
	SUMMER OFF PEAK	500,	000	0.0000	\$ -		COST OF POWER KWH: SUMMER PEAK SUMMER OFF	500,000	\$/KWH 0.0508		25,401.50			
	TOTAL				\$ 8,400.0	00	MONTHLY DISTRIBUTION CHARGE TOTAL	500,000	0.0232		11,615.01 0,686.6622 92,788.83	\$ 84,38	8.83	1004.6%
MONTHLY CONSUMPTION 5000 KW, 1.5 MILL KWH	CURRENT BILL						NEW BILL							
	WINTER PEAK	KW 5	RATE \$/KW 000		CHARGE \$ \$ 11,450.0	00			RATE \$/KW	\$	ARGE	IMPACT DOLLAR	RS	IMPACT
	WINTER PEAK WINTER OFF	750,		0.0000			COST OF POWER KW: WINTER PEAK	5000	12.4851	\$	62,425.65			
	PEAK	750,	000	0.0000	\$ -		DISTRIBUTION KW	5000	0.5538	\$	2,768.85			
							COST OF POWER KWH: WINTER PEAK WINTER OFF PEAK MONTHLY DISTRIBUTION	750,000 750,000	0.0615 0.0338		46,131.75 25,376.24			
	TOTAL				\$ 11,450.0	00	CHARGE TOTAL				0,686.6622 147,389.14	\$135,93	9.14	1187.2%
	CURRENT BILL	KW	RATE \$/KW		CHARGE \$		NEW BILL		RATE \$/KW	CHA \$	ARGE	IMPACT DOLLAR		IMPACT
	SUMMER PEAK	5	000	1.6800	\$ 8,400.0	00	COST OF POWER KW:							
	SUMMER PEAK	750.	\$/KWH 000	0.0000	s -		SUMMER PEAK DISTRIBUTION KW	5000 5000	8.4634 0.5538		42,316.81 2,768.85			
	SUMMER OFF PEAK	750,		0.0000			COST OF POWER KWH:		\$/KWH	Ť	_,,,,,,,,			
							SUMMER PEAK SUMMER OFF PEAK	750,000 750,000	0.0508		38,102.24 17,422.52			
	TOTAL				\$ 8,400.0	00	MONTHLY DISTRIBUTION CHARGE TOTAL	,		\$1	0,686.6622 111,297.08	\$102,89	7.08	1225.0%
MONTHLY CONSUMPTION 5000 KW, 1.5 MILL KWH	CURRENT BILL	KW	RATE		CHARGE		UNBUNDLED BIL		RATE		RGE	IMPACT		IMPACT
	WINTER PEAK		\$/KW 000 \$/KWH		\$ \$ 11,450.0	00	COST OF POWER KW:		\$/KW	\$		DOLLAF	(5	
	WINTER PEAK WINTER OFF PEAK	750, 750,		0.0000			DISTRIBUTION	5000	12.4851	\$	62,425.65			
							COST OF POWER KWH:	5000	0.5538	\$	2,768.85			
							WINTER PEAK WINTER OFF PEAK MONTHLY	750,000 750,000	0.0615 0.0338		46,131.75 25,376.24			
	TOTAL				\$ 11,450.0	00	DISTRIBUTION CHARGE TOTAL				0,686.6622 147,389.14	\$135,93	9.14	1187.2%
	CURRENT BILL	ĸw	RATE		CHARGE		UNBUNDLED BILL		RATE	CH	ARGE	IMPACT		IMPACT
			\$/KW		\$	00	COST OF		\$/KW	\$		DOLLAF	RS	
	SUMMER PEAK	5	000 \$/KWH	1.0000	\$ 8,400.0		POWER KW: SUMMER PEAK	5000	8.4634	\$	42,316.81			
	SUMMER PEAK SUMMER OFF	750,		0.0000			DISTRIBUTION KW	5000	0.5538	\$	2,768.85			
	PEAK	750,	000	0.0000	\$ -		COST OF POWER KWH:		\$/KWH					
							SUMMER PEAK SUMMER OFF PEAK	750,000 750,000	0.0508		38,102.24 17,422.52			

DISTRIBUTI
CHARGE
\$ 8,400.00 TOTAL

MONTHLY
DISTRIBUTION
CHARGE \$10,686.662
TOTAL \$ 111,297.0

\$102,897.08 1225.0%

					•
SENTINEL LIGHTS (NON TIME OF USE)		VARIABLE	SERVICE	TOTAL	
(A) DISTRIBUTION REVENUE		REVENUE	CHARGE	REVENUE 82.31	
(B) CHOSEN REVENUE SHARES		0.40	0.600		
(C) RE-ALLOCATED REVENUE (A)*(B)	\$	32.92	\$ 49.38	\$ 82.31	
(D) RETAIL KW		0			
(E) NUMBER OF CONNECTIONS			285		
(F) DISTRIBUTION KW RATE (\$/KW) (C)/(D)	#	DIV/0!			
(G) MONTHLY SERVICE CHARGE (C)/(E)/12			\$0.0144		
SENTINEL LIGHTS (TIME OF USE)		VARIABLE	SERVICE	TOTAL	
(A) DISTRIBUTION REVENUE		REVENUE	CHARGE	\$ REVENUE 82.31	
(B) CHOSEN REVENUE SHARES		0.40	0.600		
(C) RE-ALLOCATED REVENUE (A)*(B)	\$	32.92	\$ 49.38	\$ 82.31	
(D) RETAIL KW		22			
(E) NUMBER OF CONNECTIONS			66		
(F) DISTRIBUTION KW RATE (\$/KW) (C)/(D)		\$1.4965			
(G) MONTHLY SERVICE CHARGE (C)/(E)/12			\$0.0624		
STREET LIGHTING (NON TIME OF USE)		VARIABLE	SERVICE	TOTAL	
(A) DISTRIBUTION REVENUE		REVENUE	CHARGE	\$ 9,699.53	
(B) CHOSEN REVENUE SHARES		0.40	0.600		
(C) RE-ALLOCATED REVENUE (A)*(B)	\$	3,879.81	\$ 5,819.72	\$ 9,699.53	
(D) RETAIL KW		0			
(E) NUMBER OF CONNECTIONS			2660		
(F) DISTRIBUTION KW RATE (\$/KW) (C)/(D)	#	DIV/0!			
(G) MONTHLY SERVICE CHARGE (C)/(E)/12			\$0.1823		
STREET LIGHTING (TIME OF USE)		VARIABLE	SERVICE	TOTAL	
(A) DISTRIBUTION REVENUE		REVENUE	CHARGE	\$ 9,699.53	
(B) CHOSEN REVENUE SHARES		0.40	0.600		
(C) RE-ALLOCATED REVENUE (A)*(B)	\$	3,879.81	\$ 5,819.72	\$ 9,699.53	
(D) RETAIL KW		950			
(E) NUMBER OF CONNECTIONS			322		
(F) DISTRIBUTION KW RATE (\$/KW) (C)/(D)		\$4.0840			
(G) MONTHLY SERVICE CHARGE (C)/(E)/12			\$1.5061		

TOTAL

SHEET 15 - RATE SCHEDULE BEFORE MARKET ADJUSTED RATE OF RETURN

RATE SCHEDULE DATE:

NAME OF UTILITY
LICENCE NUMBER
0
DATE
VERSION NUMBER
NAME OF CONTACT
PHONE NUMBER
0
Harmonization RUD Model
0
Oct 30/2000

0
0
0

EFFECTIVE DATE:

DEFINITIONS: TIME PERIODS FOR TIME OF USE (EASTERN STANDARD TIME)

WINTER: ALL HOURS, OCTOBER 1 THROUGH MARCH 31 SUMMER: ALL HOURS, APRIL 1 THROUGH SEPTEMBER 30

PEAK: 0700 TO 2300 HOURS (LOCAL TIME) MONDAY TO FRIDAY, EXCEPT FOR PUBLIC HOLIDAYS, INCLUDING NEW YEAR'S DAY, GOOD FRIDAY, VICTORIA DAY, CANADA DAY, CIVIC HOLIDAY (AS IN TORONTO), LABOUR DAY, THANKSGIVING DAY, CHRISTMAS AND BOXING DAY OFF-PEAK: ALL OTHER HOURS

RESIDENTIAL

DISTRIBUTION KWH RATE \$0.0067

MONTHLY SERVICE CHARGE (PER CUSTOMER) \$7.85

COST OF POWER KWH RATE \$0.0697

RESIDENTIAL (TIME OF USE)

DISTRIBUTION KWH RATE \$0.0067

MONTHLY SERVICE CHARGE (PER CUSTOMER) \$7.85

 COST OF POWER TIME OF USE RATES
 WINTER PEAK
 WINTER OFF- SUMMER PEAK
 SUMMER OFF- PEAK

 \$/KWH
 \$/KWH
 \$/KWH
 \$/KWH

 \$0.1180
 \$0.0354
 \$0.0913
 \$0.0243

GENERAL SERVICE < 50 KW

DISTRIBUTION KWH RATE \$0.0021

MONTHLY SERVICE CHARGE (PER CUSTOMER) \$15.7294

COST OF POWER KWH RATE \$0.0678

GENERAL SERVICE < 50 KW (TIME OF USE)

DISTRIBUTION KWH RATE \$0.0021

MONTHLY SERVICE CHARGE (PER CUSTOMER) \$15.7294

 COST OF POWER TIME OF USE RATES
 WINTER PEAK
 WINTER OFF- PEAK
 SUMMER PEAK
 SUMMER OFF- PEAK

 \$/KWH
 \$/KWH
 \$/KWH
 \$/KWH

 \$0.1077
 \$0.0354
 \$0.0888
 \$0.0243

GENERAL SERVICE > 50 KW (NON TIME OF USE)

DISTRIBUTION KW RATE \$1.0657

MONTHLY SERVICE CHARGE \$270.7729

COST OF POWER KW RATE \$3.7886

COST OF POWER KWH RATE \$0.0440

GENERAL SERVICE > 50 KW (TIME OF USE)

DISTRIBUTION KW RATE \$1.8223

MONTHLY SERVICE CHARGE (PER CUSTOMER) \$3,105.9250

COST OF POWER TIME OF USE RATES

PLEASE ADD ANY MISCELLANEOUS CHARGES BELOW.

COST OF POWER TIME OF USE RATES	WINTER PEAK	SUMMER PEAK	WINTER PEAK	WINTER OFF- PEAK	SUMMER PEAK	SUMMER OFF- PEAK
	\$/KW		\$/KWH	\$/KWH	\$/KWH	\$/KWH
	\$11.8210	\$8.9388	\$0.0630	\$0.0345	\$0.0516	\$0.0235
GENERAL SERVICE INTERMEDIATE USE						
DISTRIBUTION KW RATE	\$0.1091					
MONTHLY SERVICE CHARGE (PER CUSTOMER)	\$483.5500					
COST OF POWER TIME OF USE RATES	WINTER PEAK	SUMMER PEAK	WINTER PEAK	WINTER OFF- PEAK	SUMMER PEAK	SUMMER OFF- PEAK
	\$/KW \$11.8211		\$/KWH \$0.0643	\$/KWH \$0.0353	\$/KWH \$0.0531	\$/KWH \$0.0243
	*****	*******	*****	*******	******	****
LARGE USE						
DISTRIBUTION KW RATE	\$0.4373					
MONTHLY SERVICE CHARGE (PER CUSTOMER)	\$8,439.6500					
COST OF POWER TIME OF USE RATES	WINTER PEAK	SUMMER PEAK	WINTER PEAK	WINTER OFF- PEAK	SUMMER PEAK	SUMMER OFF- PEAK
	\$/KW \$12.4851		\$/KWH \$0.0615	\$/KWH \$0.0338	\$/KWH \$0.0508	\$/KWH \$0.0232
SENTINEL LIGHTS (NON TIME OF USE)						
DISTRIBUTION KW RATE	#DIV/0!					
MONTHLY SERVICE CHARGE (PER CONNECTION)	\$1.4586					
COST OF POWER KW RATE	\$9.8583					
OR						
SENTINEL LIGHTS (TIME OF USE)						
DISTRIBUTION KW RATE	\$1.1818					
MONTHLY SERVICE CHARGE (PER CONNECTION)	\$0.0492					
COST OF POWER TIME OF USE RATES		SUMMER PEAK				
	\$/KW \$29.0619					
STREET LIGHTING (NON TIME OF USE)						
	#DI) ((0)					
DISTRIBUTION KW RATE MONTHLY SERVICE CHARGE (DED CONNECTION)	#DIV/0! \$0.1822					
MONTHLY SERVICE CHARGE (PER CONNECTION) COST OF POWER KW RATE	\$22.2887					
OR	ΨΖΖ.ΖΟΟ1					
STREET LIGHTING (TIME OF USE)						
DISTRIBUTION KW RATE	\$0.0072					
MONTHLY SERVICE CHARGE (PER CONNECTION)	\$0.0026					
COST OF POWER TIME OF USE RATES		SUMMER PEAK				
	\$/KW \$30.8630					
MISCELLANEOUS CHARGES						

1999

2000

WINTER PEAK SUMMER PEAK WINTER PEAK WINTER OFF- SUMMER PEAK SUMMER OFF-

SHEET 16 - RATE SCHEDULE WITH MARKET ADJUSTED RATE OF RETURN

RATE SCHEDULE DATE:

 NAME OF UTILITY
 0

 LICENCE NUMBER
 Oct 30/2000

 DATE
 00-Jan-00

 VERSION NUMBER
 0

 NAME OF CONTACT
 0

 PHONE NUMBER
 0

EFFECTIVE DATE:

DEFINITIONS: TIME PERIODS FOR TIME OF USE (EASTERN STANDARD TIME)

WINTER: ALL HOURS, OCTOBER 1 THROUGH MARCH 31 SUMMER: ALL HOURS, APRIL 1 THROUGH SEPTEMBER 30

PEAK: 0700 TO 2300 HOURS (LOCAL TIME) MONDAY TO FRIDAY, EXCEPT FOR PUBLIC HOLIDAYS, INCLUDING NEW YEAR'S DAY, GOOD FRIDAY, VICTORIA DAY, CANADA DAY, CIVIC HOLIDAY (AS IN TORONTO), LABOUR DAY, THANKSGIVING DAY, CHRISTMAS AND BOXING DAY OFF-PEAK: ALL OTHER HOURS

RESIDENTIAL	PRIOR TO MARKET OPENING	AFTER MARKET OPENING		
DISTRIBUTION KWH RATE	\$0.0072	\$0.0085		
MONTHLY SERVICE CHARGE (PER CUSTOMER)	\$8.49	\$9.94		
COST OF POWER KWH RATE	\$0.0697	\$0.0697		
RESIDENTIAL (TIME OF USE)	PRIOR TO MARKET OPENING	AFTER MARKET OPENING		
DISTRIBUTION KWH RATE	\$0.0072	\$0.0085		
MONTHLY SERVICE CHARGE (PER CUSTOMER)	\$8.49	\$9.94		
COST OF POWER TIME OF USE RATES (will be replaced with retail settlement code or Standard Service Supply when market opens)	WINTER PEAK \$/KWH \$0.1180	WINTER OFF- PEAK \$/KWH \$0.0354	SUMMER PEAK \$/KWH \$0.0913	SUMMER OFF- PEAK \$/KWH \$0.0243
GENERAL SERVICE < 50 KW	PRIOR TO MARKET OPENING	AFTER MARKET OPENING		
DISTRIBUTION KWH RATE	\$0.0023	\$0.0027		
MONTHLY SERVICE CHARGE (PER CUSTOMER)	\$17.00	\$19.92		
COST OF POWER KWH RATE	\$0.0678	\$0.0678		
GENERAL SERVICE < 50 KW (TIME OF USE)	PRIOR TO MARKET OPENING	AFTER MARKET OPENING		
DISTRIBUTION KWH RATE	\$0.0023	\$0.0027		
MONTHLY SERVICE CHARGE (PER CUSTOMER)	\$17.00	\$19.92		
COST OF POWER TIME OF USE RATES (will be replaced with retail settlement code or Standard Service Supply	WINTER PEAK	WINTER OFF- PEAK	SUMMER PEAK	PEAK
when market opens)	\$/KWH \$0.1077	\$/KWH \$0.0354	\$/KWH \$0.0888	\$/KWH \$0.0243
GENERAL SERVICE > 50 KW (NON TIME OF USE)	PRIOR TO MARKET OPENING	AFTER MARKET OPENING		
DISTRIBUTION KW RATE	\$1.1515	\$1.3494		
MONTHLY SERVICE CHARGE	\$292.58	\$342.86		
COST OF POWER KW RATE	\$3.7886	\$3.7886		

COST OF POWER KWH RATE	\$0.0440	\$0.0440				
	PRIOR TO					
GENERAL SERVICE > 50 KW (TIME OF USE)	MARKET OPENING	AFTER MARKET OPENING				
DISTRIBUTION KW RATE	\$1.9690	\$2.3074				
MONTHLY SERVICE CHARGE (PER CUSTOMER)	\$3,356.08	\$3,932.86				
COST OF POWER TIME OF USE RATES	WINTER PEAK	SUMMER PEAK	WINTER PEAK	WINTER OFF-	SUMMER PEAK	
(will be replaced with retail settlement code or Standard Service Supply when market opens)	\$/KW	\$/KW	\$/KWH	PEAK \$/KWH	\$/KWH	PEAK \$/KWH
	\$11.8210	\$8.9388	\$0.0630	\$0.0345	\$0.0516	\$0.0235
		AFTER MARKET				
GENERAL SERVICE INTERMEDIATE USE	OPENING	OPENING				
DISTRIBUTION KW RATE	\$0.1179	\$0.1382				
MONTHLY SERVICE CHARGE (PER CUSTOMER)	\$522.50	\$612.29				
COST OF POWER TIME OF USE RATES (will be replaced with retail settlement code or Standard Service Supply	WINTER PEAK	SUMMER PEAK	WINTER PEAK	WINTER OFF- PEAK	SUMMER PEAK	SUMMER OFF- PEAK
when market opens)	\$/KW \$11.8211	\$/KW \$8.9388	\$/KWH \$0.0643	\$/KWH \$0.0353	\$/KWH \$0.0531	\$/KWH \$0.0243
		AFTER MARKET				
LARGE USE	OPENING	OPENING				
DISTRIBUTION KW RATE	\$0.4726	\$0.5538				
MONTHLY SERVICE CHARGE (PER CUSTOMER)	\$9,119.39	\$10,686.66				
COST OF POWER TIME OF USE RATES (will be replaced with retail settlement code or Standard Service Supply	WINTER PEAK	SUMMER PEAK	WINTER PEAK	WINTER OFF- PEAK	SUMMER PEAK	SUMMER OFF- PEAK
when market opens)	\$/KW \$12.4851	\$/KW \$8.4634	\$/KWH \$0.0615	\$/KWH \$0.0338	\$/KWH \$0.0508	\$/KWH \$0.0232
	PRIOR TO					
SENTINEL LIGHTS (NON TIME OF USE)	MARKET OPENING	AFTER MARKET OPENING				
DISTRIBUTION KW RATE	#DIV/0!	#DIV/0!				
MONTHLY SERVICE CHARGE (PER CONNECTION)	\$0.01	\$0.01				
COST OF POWER KW RATE	\$9.8583	\$9.8583				
OR						
	PRIOR TO					
SENTINEL LIGHTS (TIME OF USE)	MARKET OPENING	AFTER MARKET OPENING				
DISTRIBUTION KW RATE	\$1.2770	\$1.4965				
MONTHLY SERVICE CHARGE (PER CONNECTION)	\$0.05	\$0.06				
COST OF POWER TIME OF USE RATES	WINTER PEAK	SUMMER PEAK				
(will be replaced with retail settlement code or Standard Service Supply when market opens)	\$/KW \$29.0619	\$/KW \$33.6677				
	PRIOR TO MARKET	AFTER MARKET				
STREET LIGHTING (NON TIME OF USE)	OPENING	OPENING				
DISTRIBUTION KW RATE	#DIV/0!	#DIV/0!				
MONTHLY SERVICE CHARGE (PER CONNECTION)	\$0.18	\$0.18				
COST OF POWER KW RATE	\$22.2887					
OR						
	PRIOR TO MARKET	AFTER MARKET				
STREET LIGHTING (TIME OF USE)	OPENING	OPENING				
DISTRIBUTION KW RATE	\$4.0827	\$4.0840				

COST OF POWER TIME OF USE RATES (will be replaced with retail settlement code or Standard Service Supply \$/KW \$/KW when market opens) \$30.8630 \$10.5193

MISCELLANEOUS CHARGES

PLEASE ADD ANY MISCELLANEOUS CHARGES BELOW.

1999 2000

SHEET 1 - 2001 OEB Approved Rate Schedule

V2

NAME OF UTILITY NAME OF CONTACT E- Mail Address **VERSION NUMBER**

Date

Erie Thames Powerlines

Jeff Pettit

jeffp@erie-thames power.com

25-Jan-02

LICENCE NUMBER PHONE NUMBER 519-485-1820

ED-1999-0287

Enter the values for your 2001 OEB approved distribution rates in the appropriate areas which are highlighted in yellow.

RESIDENTIAL

DISTRIBUTION KWH RATE \$0.0068

MONTHLY SERVICE CHARGE (Per Customer) \$9.33

COST OF POWER KWH RATE \$0.0774

RESIDENTIAL (TIME OF USE)

DISTRIBUTION KWH RATE \$0.0000

MONTHLY SERVICE CHARGE (Per Customer) \$0.00

COST OF POWER TIME OF USE RATES WINTER PEAK WINTER OFF- SUMMER PEAK SUMMER OFF-PFAK PFAK

\$/KWH \$/KWH \$/KWH \$/KWH \$0.0000 \$0.0000 \$0.0000 \$0.0000

GENERAL SERVICE < 50 KW

DISTRIBUTION KWH RATE \$0.0091

MONTHLY SERVICE CHARGE (Per Customer) \$17.99

COST OF POWER KWH RATE \$0.0752

GENERAL SERVICE < 50 KW (TIME OF USE)

DISTRIBUTION KWH RATE

MONTHLY SERVICE CHARGE (Per Customer)

COST OF POWER TIME OF USE RATES WINTER PEAK WINTER OFF- SUMMER PEAK SUMMER OFF-

PEAK PEAK \$/KWH \$/KWH \$/KWH \$/KWH

GENERAL SERVICE > 50 KW (NON TIME OF USE)

DISTRIBUTION KW RATE \$0.8890

MONTHLY SERVICE CHARGE (Per Customer) \$264.04

COST OF POWER KW RATE \$4.0784

COST OF POWER KWH RATE \$0.0514

GENERAL SERVICE > 50 KW (TIME OF USE)

DISTRIBUTION KW RATE \$1.0695

MONTHLY SERVICE CHARGE (Per Customer) \$4,159.61

\$/KW \$/KW \$/KWH \$/KWH \$/KWH \$/KWH \$9.55 \$7.18 \$0.0703 \$0.0418 \$0.0589 \$0.0309

GENERAL SERVICE INTERMEDIATE USE

DISTRIBUTION KW RATE \$0.9335

MONTHLY SERVICE CHARGE (Per Customer) \$4,834.82

COST OF POWER TIME OF USE RATES WINTER PEAK SUMMER PEAK WINTER PEAK WINTER PEAK SUMMER OFF-

PEAK PEAK PEAK \$/KW \$/KWH \$/KWH \$/KWH \$/KWH \$8.71 \$7.99 \$0.0716 \$0.0427 \$0.0604 \$0.0317

LARGE USE

DISTRIBUTION KW RATE \$0.4348

MONTHLY SERVICE CHARGE (Per Customer) \$9,808.55

COST OF POWER TIME OF USE RATES WINTER PEAK SUMMER PEAK WINTER PEAK WINTER OFF- SUMMER PEAK SUMMER OFFPEAK PEAK

\$/KW \$/KWH \$/KWH \$/KWH \$/KWH \$12.4851 \$8.4634 \$0.0689 \$0.0412 \$0.0582 \$0.0306

SENTINEL LIGHTS (NON TIME OF USE)

DISTRIBUTION KW RATE \$6.0500

MONTHLY SERVICE CHARGE (Per Connection) \$1.50

COST OF POWER KW RATE \$12.7859

OR

SENTINEL LIGHTS (TIME OF USE)

DISTRIBUTION KW RATE

MONTHLY SERVICE CHARGE (Per Connection)

COST OF POWER TIME OF USE RATES WINTER PEAK SUMMER PEAK

\$/KW \$/KW \$0.0000 \$0.0000

STREET LIGHTING (NON TIME OF USE)

DISTRIBUTION KW RATE \$0.8047

MONTHLY SERVICE CHARGE (Per Connection) \$0.36

COST OF POWER KW RATE \$24.4502

OR

STREET LIGHTING (TIME OF USE)

MISCELLANEOUS CHARGES

ADD 2001 OEB APPROVED MISCELLANEOUS CHARGES BELOW.

Please enter these charges exactly as they are entered in your current approved rate schedule. Please add your specific charges as necessary.

New Account Setup Change of Occupancy Account History Administration Fee Current Year Data Each Additional Year Data		\$ \$	20.00
Arrear's Certificate Late Payment Dispute Involvement Charge Returned Cheque Collection of Account Charge			1.50% \$10.00 \$10.00
Disconnect/Reconnect Charges (non payme At Meter - During Regular Hours At Meter - After Hours	,		\$30.00 \$100.00
Temporary Pole Service		\$	125.00
After Hours High Voltage Station Outage Residential Service 2nd Visit to Connect Net Residential Service After Hours Visit to Conn			
Diversity Adjustment Credit (per KW) (discontinued at Market Opening)	Winter Summer		\$1.76 \$2.04
(and a sum of a part of grant			Ψ=.σ.

SHEET 2 - 2002 Rate Schedule including 2nd Year PBR Adjustment

NAME OF UTILITY **Erie Thames Powerlines** NAME OF CONTACT Jeff Pettit

E- Mail Address jeffp@erie-thames power.com

VERSION NUMBER 25-Jan-02 Date

Enter the IPI for 2001 when released by the Board in January.

LICENCE NUMBER PHONE NUMBER 519-485-1820

ED 1999-0287

IPI	PF	Adjustment Factor
0.4%	-1.5%	-1.1%

This schedule includes distribution rates which have been adjusted for the IPI - PF 2nd year PBR rate adjustment.

98.90% of current rates.

RESIDENTIAL

DISTRIBUTION KWH RATE \$0.006725 MONTHLY SERVICE CHARGE (Per Customer) \$9.2274 COST OF POWER KWH RATE \$0.0774

RESIDENTIAL (TIME OF USE)

MONTHLY SERVICE CHARGE (Per Customer)

DISTRIBUTION KWH RATE \$0.000000

COST OF POWER TIME OF USE RATES WINTER PEAK WINTER OFF- SUMMER PEAK SUMMER OFF-

\$0.0000

PEAK

PEAK \$/KWH \$/KWH \$/KWH \$/KWH \$0.0000 \$0.0000 \$0.0000 \$0.0000

GENERAL SERVICE < 50 KW

DISTRIBUTION KWH RATE \$0.009000 MONTHLY SERVICE CHARGE (Per Customer) \$17.7921 COST OF POWER KWH RATE \$0.07520

GENERAL SERVICE < 50 KW (TIME OF USE)

DISTRIBUTION KWH RATE \$0.000000

MONTHLY SERVICE CHARGE (Per Customer) \$0.0000

COST OF POWER TIME OF USE RATES WINTER PEAK WINTER OFF- SUMMER PEAK SUMMER OFF-

PEAK

PEAK \$/KWH \$/KWH \$/KWH \$/KWH \$0.0000 \$0.0000 \$0.0000 \$0.0000

GENERAL SERVICE > 50 KW (NON TIME OF USE)

DISTRIBUTION KW RATE \$0.879221 MONTHLY SERVICE CHARGE (Per Customer) \$261.1356 COST OF POWER KW RATE \$4.0784 COST OF POWER KWH RATE \$0.0514

GENERAL SERVICE > 50 KW (TIME OF USE)

DISTRIBUTION KW RATE \$1.057736

MONTHLY SERVICE CHARGE (Per Customer) \$4,113.8543

COST OF POWER TIME OF USE RATES WINTER PEAK SUMMER PEAK WINTER PEAK WINTER OFF- SUMMER PEAK

PEAK \$/KW \$/KWH \$/KWH

\$/KW \$/KWH \$/KWH \$/KWH \$9.55 \$7.18 \$0.0703 \$0.0418 \$0.0589

GENERAL SERVICE INTERMEDIATE USE

DISTRIBUTION KW RATE \$0.923232

MONTHLY SERVICE CHARGE (Per Customer) \$4,781.6370

COST OF POWER TIME OF USE RATES WINTER PEAK SUMMER PEAK WINTER PEAK WINTER OFF- SUMMER PEAK

PEAK

\$/KW \$/KW \$/KWH \$/KWH \$8.71 \$7.99 \$0.0716 \$0.0427 \$0.0604

LARGE USE

DISTRIBUTION KW RATE \$0.430017

MONTHLY SERVICE CHARGE (Per Customer) \$9,700.66

COST OF POWER TIME OF USE RATES WINTER PEAK SUMMER PEAK WINTER PEAK WINTER OFF- SUMMER PEAK

PEAK

\$/KW \$/KW \$/KWH \$/KWH \$12.49 \$8.46 \$0.0689 \$0.0412 \$0.0582

SENTINEL LIGHTS (NON TIME OF USE)

DISTRIBUTION KW RATE \$5.983450

MONTHLY SERVICE CHARGE (Per Connection) \$1.4817

COST OF POWER KW RATE \$12.7859

OR

SENTINEL LIGHTS (TIME OF USE)

DISTRIBUTION KW RATE \$0.0000

MONTHLY SERVICE CHARGE (Per Connection) \$0.00

COST OF POWER TIME OF USE RATES WINTER PEAK SUMMER PEAK

\$/KW \$/KW \$0.0000 \$0.0000

STREET LIGHTING (NON TIME OF USE)

DISTRIBUTION KW RATE \$0.7958

MONTHLY SERVICE CHARGE (Per Connection) \$0.3560

COST OF POWER KW RATE \$24.4502

OR

STREET LIGHTING (TIME OF USE)

DISTRIBUTION KW RATE \$0.0000

MONTHLY SERVICE CHARGE (Per Connection) \$0.00

COST OF POWER TIME OF USE RATES WINTER PEAK SUMMER PEAK

\$/KW \$/KW \$0.0000 \$0.0000

SUMMER OFF-PEAK \$/KWH \$0.0309

SUMMER OFF-PEAK \$/KWH \$0.0317

SUMMER OFF-PEAK \$/KWH \$0.0306

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

NAME OF UTILITY
NAME OF CONTACT
E- Mail Address
VERSION NUMBER
Date

Erie Thames Powerlines

Jeff Pettit
jeffp@erie-thames power.com
1

25-Jan-02

LICENCE NUMBER PHONE NUMBER

ED 1999-0287 519-485-1820

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

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

Enter the permanent revenue adjustment amount here: \$\ 11,800.00\$ Cell G36 will be adjusted by this amount.

Retirement Benefit Adder See Ta

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

\$319,202.00

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

\$266,110.90

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

\$266,110.90

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

1999 Statistics by Class	kW	kWh	Number of Customers (Connections)	Distribution Revenues	1999 Revenue Shares	2002 1/3 MARR Allocations	
RESIDENTIAL CLASS	<u>-</u>	106.336.959	11.308	\$1,815,301.11	55.12%	\$	153,197.92
GENERAL SERVICE <50 KW CLASS	-	18,425,012	1,359	\$420,728.80	12.78%	\$	35,506.38
GENERAL SERVICE >50 KW NON TIME OF USE	288,632		142	\$645,215.23	19.59%	\$	54,451.37
GENERAL SERVICE >50 KW TIME OF USE	53,234		2	\$143,163.31	4.35%	\$	12,081.92
INTERMEDIATE USE	35,445		1	\$83,201.17	2.53%	\$	7,021.56
LARGE USER CLASS	154,384		1	\$168,793.00	5.13%	\$	14,244.87
SENTINEL LIGHTS	22		66	\$65.00	0.00%	\$	5.49
STREET LIGHTING CLASS	8,207		2,660	\$16,605.61	0.50%	\$	1,401.39
TOTALS				\$3,293,073.23	1.00	\$	277,910.90
	A	Allocated Total fo	r 2002 including a	djustments at Cell B1	3 ==>	\$	277,910.90

Residential Class

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

	VARIABLE CHARGE REVENUE Percentage 0.363		F	SERVICE CHARGE REVENUE Percentage 0.637	TOTAL 2002 ALLOCATED DISTRIBUTION REVENUE	
(A) ALLOCATED 2002 1/3 MARR REVENUE (Total in Cell G26 above)	\$	55,610.84	\$	97,587.07	\$	153,197.92
(B) RETAIL KWH		106,336,959				
(C) NUMBER OF CUSTOMERS				11,308		
(D) ADDITIONAL DISTRIBUTION KWH RATE ($\$/KWH$) (A)/(B) (this amount is added to the kWh rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)		\$0.000523				
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 2 a the total new Service Charge appears on the Rate Schedule on S		et 4)		\$0.7192		

General Service <50kW Class

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

VARIABLE SERVICE ALLOCATED CHARGE CHARGE DISTRIBUTION REVENUE REVENUE

	Р	ercentage	Р	ercentage	
		0.363		0.637	100%
(A) ALLOCATED 2002 1/3 MARR REVENUE (Total in Cell G27 above)	\$	12,888.82	\$	22,617.57	\$ 35,506.38
(B) RETAIL KWH		18,425,012			
(C) NUMBER OF CUSTOMERS				1,359	
(D) ADDITIONAL DISTRIBUTION KWH RATE (\$/KWH) (A)/(B) (this amount is added to the kWh rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)		\$0.000700			
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 2 at the total new Service Charge appears on the Rate Schedule on S		t 4)		\$1.3869	

General Service >50kW Class Non TOU

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

	VARIABLE CHARGE REVENUE Percentage 0.363		F	SERVICE CHARGE REVENUE Percentage 0.637	TOTAL 2002 ALLOCATED DISTRIBUTION REVENUE		
(A) ALLOCATED 2002 1/3 MARR REVENUE (Total in Cell G28 above)	\$	19,765.85	\$	34,685.52	\$	54,451.37	
(B) RETAIL KW		288,632					
(C) NUMBER OF CUSTOMERS				142			
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)		\$0.068481					
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 2 the total new Service Charge appears on the Rate Schedule on		et 4)		\$20.3554			

General Service >50kW ClassTOU

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

	VARIABLE CHARGE REVENUE Percentage 0.363		(R	SERVICE CHARGE EVENUE ercentage 0.637	A DIS	OTAL 2002 LLOCATED STRIBUTION REVENUE
(A) ALLOCATED 2002 1/3 MARR REVENUE (Total in Cell G29 above)	\$	4,385.74	\$	7,696.18	\$	12,081.92
(B) RETAIL KW		53,234				
(C) NUMBER OF CUSTOMERS				2		
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)		\$0.082386				
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 2 at the total new Service Charge appears on the Rate Schedule on		et 4)		\$320.6743		

Intermediate Class

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

	ı	VARIABLE CHARGE REVENUE Percentage	F F	TOTAL 2002 ALLOCATED DISTRIBUTION REVENUE		
		0.363		0.637		100%
(A) ALLOCATED 2002 1/3 MARR REVENUE (Total in Cell G30 above)	\$	2,548.83	\$	4,472.73	\$	7,021.56
(B) RETAIL KW		35,445				
(C) NUMBER OF CUSTOMERS				1		
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)		\$0.071909				
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 2 at the total new Service Charge appears on the Rate Schedule on		it 4)		\$372.7278		

Large User Class

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

	VARIABLE CHARGE REVENUE Percentage 0.363		ı	SERVICE CHARGE REVENUE Percentage 0.637	TOTAL 2002 ALLOCATED DISTRIBUTION REVENUE		
(A) ALLOCATED 2002 1/3 MARR REVENUE (Total in Cell G31 above)	\$	5,170.89	\$	9,073.98	\$	14,244.87	
(B) RETAIL KW		154,384					
(C) NUMBER OF CUSTOMERS				1			
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)		\$0.033494					
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 2 at the total new Service Charge appears on the Rate Schedule on		et 4)		\$756.1654			

Sentinel Lighting Class

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

· · · · · · · · · · · · · · · · · · ·	-	-				
	VARIABLE CHARGE REVENUE Percentage 0.363			TOTAL 2002 ALLOCATED DISTRIBUTION REVENUE		
		0.363		0.637		100%
(A) ALLOCATED 2002 1/3 MARR REVENUE (Total in Cell G32 above)	\$	1.99	\$	3.49	\$	5.49
(B) RETAIL KW		22				
(C) NUMBER OF CUSTOMERS (Connections)				66		
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)		\$0.090511				
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 2 a	nd			\$0.0044		

Streetlighting Class

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

	C RE Pe	ARIABLE HARGE EVENUE ercentage	ARGE CHARGE ENUE REVENUE entage Percentage			TOTAL 2002 ALLOCATED DISTRIBUTION REVENUE		
		0.363		0.637	100%			
(A) ALLOCATED 2002 1/3 MARR REVENUE (Total in Cell G33 above)	\$	508.70	\$	892.69	\$	1,401.39		
(B) RETAIL KW		8,207						
(C) NUMBER OF CUSTOMERS				2,660				
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)		\$0.061984						
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 2 a the total new Service Charge appears on the Rate Schedule on S		4)		\$0.0280				

SHEET 4 - 2002 Base Rate Schedule including 2002 1/3 Incremental MARR Adjustment

NAME OF UTILITY NAME OF CONTACT Erie Thames Powerlines Jeff Pettit

LICENCE NUMBER ED-1999-0287 PHONE NUMBER 519-485-1820

E- Mail Address **VERSION NUMBER**

Date

jeffp@erie-thames power.com

25-Jan-02

This schedule includes the 2002 distribution rates which have been adjusted for the IPI - PF 2nd year PBR rate adjustment and the addition of the 2nd Installment of 1/3 Incremental MARR.

This is the Base Rate Schedule which will be used as the base for the March 1, 2003 PBR Rate Adjustment.

RESIDENTIAL

DISTRIBUTION KWH RATE

\$0.0072

MONTHLY SERVICE CHARGE (Per Customer)

\$9.95

COST OF POWER KWH RATE

\$0.0774

RESIDENTIAL (TIME OF USE)

DISTRIBUTION KWH RATE

\$0.0005

MONTHLY SERVICE CHARGE (Per Customer)

\$0.72

COST OF POWER TIME OF USE RATES

WINTER PEAK WINTER OFF-

\$0,0000

SUMMER PEAK

SUMMER OFF-

PEAK \$/KWH

\$/KWH \$0,0000

\$/KWH \$0,0000

PEAK \$/KWH \$0.0000

GENERAL SERVICE < 50 KW

DISTRIBUTION KWH RATE

\$0.0097

MONTHLY SERVICE CHARGE (Per Customer)

\$19.18

COST OF POWER KWH RATE

\$0.0752

GENERAL SERVICE < 50 KW (TIME OF USE)

DISTRIBUTION KWH RATE

\$0.0007

MONTHLY SERVICE CHARGE (Per Customer)

\$1.39

SUMMER PEAK

SUMMER OFF-

COST OF POWER TIME OF USE RATES

WINTER PEAK

WINTER OFF-PEAK

\$/KWH

PEAK \$/KWH

\$/KWH \$0.0000

\$/KWH \$0.0000

\$0.0000

\$0.0000

GENERAL SERVICE > 50 KW (NON TIME OF USE)

DISTRIBUTION KW RATE

\$0.9477

MONTHLY SERVICE CHARGE (Per Customer)

\$281.49

COST OF POWER KW RATE

\$4.0784

COST OF POWER KWH RATE

\$0.0514

GENERAL SERVICE > 50 KW (TIME OF USE)

DISTRIBUTION KW RATE \$1.140122

MONTHLY SERVICE CHARGE (Per Customer) \$4,434.53

COST OF POWER TIME OF USE RATES WINTER PEAK SUMMER PEAK WINTER PEAK WINTER PEAK WINTER PEAK SUMMER OFF-

PEAK PEAK \$/KW \$/KWH \$/KWH \$/KWH \$/KWH \$0.0589 \$0.0309

GENERAL SERVICE INTERMEDIATE USE

DISTRIBUTION KW RATE \$0.995141

MONTHLY SERVICE CHARGE (Per Customer) \$5,154.3648

COST OF POWER TIME OF USE RATES WINTER PEAK SUMMER PEAK WINTER PEAK WINTER PEAK WINTER PEAK SUMMER OFF-

PEAK PEAK S/KW \$/KW \$/KWH \$/KWH \$/KWH \$/KWH \$8.7146 \$7.9881 \$0.0716 \$0.0427 \$0.0604 \$0.0317

LARGE USE

DISTRIBUTION KW RATE \$0.463511

MONTHLY SERVICE CHARGE (Per Customer) \$10,456.82

COST OF POWER TIME OF USE RATES WINTER PEAK SUMMER PEAK WINTER PEAK WINTER PEAK SUMMER OFF-

PEAK PEAK \$/KW \$/KW \$/KWH \$/KWH \$/KWH \$/KWH \$12.4851 \$8.4634 \$0.0689 \$0.0412 \$0.0582 \$0.0306

SENTINEL LIGHTS (NON TIME OF USE)

DISTRIBUTION KW RATE \$6.0740

MONTHLY SERVICE CHARGE (Per Connection) \$1.49

COST OF POWER KW RATE \$12.7859

OR

SENTINEL LIGHTS (TIME OF USE)

DISTRIBUTION KW RATE \$0.0905

MONTHLY SERVICE CHARGE (Per Connection) \$0.00

COST OF POWER TIME OF USE RATES WINTER PEAK SUMMER PEAK

\$/KW \$/KW \$0.0000 \$0.0000

STREET LIGHTING (NON TIME OF USE)

DISTRIBUTION KW RATE \$0.8578

MONTHLY SERVICE CHARGE (Per Connection) \$0.38

COST OF POWER KW RATE \$24.4502

OR

STREET LIGHTING (TIME OF USE)

DISTRIBUTION KW RATE \$0.0620

MONTHLY SERVICE CHARGE (Per Connection)

\$0.03

COST OF POWER TIME OF USE RATES

WINTER PEAK SUMMER PEAK \$/KW \$/KW \$0.0000 \$0.0000

SHEET 5 - Bill Impact Analysis for 2002 Rate Schedule including IPI-PF & 2002 1/3 Incremental MARR Adjustment

NAME OF UTILITY NAME OF CONTACT E- Mail Address **VERSION NUMBER** Date

Erie Thames Powerlines Jeff Pettit jeffp@erie-thames power.com 25-Jan-02

LICENCE NUMBER ED-1999-0287 PHONE NUMBER 519-485-1820

This schedule shows the bill impactsusing the 2002 Base Rate Schedule which includes the IPI - PF 2nd year PBR rate adjustment and the addition of the 2nd Installment of 1/3 Incremental MARR.

BILL IMPACT ANALYSIS: Current Bill vs. 2002 Base Rate Schedule (including IPI-PF & 1/3 Incremental MARR)

RESIDENTIAL CLASS

NON-TIME OF USE	CURRENT 2001	BILL				2002 BILL (IPI-PF	& 2nd Ins	tallment	1/3 Increment	al MARR)
ENTER DESIRED CONSUMPTION	LEVEL	KWH (enter)	RATE \$/KWH	CHARGE \$			KWH	RATE \$/KWH	CHARGE \$	IMPACT IMPACT
	MONTHLY	(* ' ' '	•-	•		MONTHLY		*	•	
	SERVICE CHARGE	n/a	n/a	\$	9.33	SERVICE CHARGE	n/a	n/a	\$ 9.95	
	DISTRIBUTION KWH COST OF	100	0.0068	3 \$	0.68	DISTRIBUTION KWH COST OF POWER	100	0.00725	\$ 0.72	
	POWER KWH	100	0.0774	\$	7.74	KWH	100	0.0774	\$ 7.74	
	CURRENT 2001 BI	LL		\$	17.75	Adjusted 2002 BILL			\$ 18.41	\$ 0.66 3.7
MONTHLY CONSUMPTION OF		KWH	RATE	CHARGE			KWH	RATE	CHARGE	IMPACT IMPACT
250 kWh	MONTHLY	(enter)	\$/KWH	\$		MONTHLY		\$/KWH	\$	DOLLARS %
	SERVICE CHARGE	n/a	n/a	\$	9.33	SERVICE CHARGE	n/a	n/a	\$ 9.95	
	DISTRIBUTION KWH	250	0.0068	3 \$	1.70	DISTRIBUTION KWH	250	0.00725	\$ 1.81	
	COST OF POWER KWH	250	0.0774	\$	19.35	COST OF POWER KWH	250	0.0774	\$ 19.35	
	CURRENT 2001 BI	LL		\$	30.38	Adjusted 2002 BILL			\$ 31.11	\$ 0.73 2.4
MONTHLY CONSUMPTION OF		KWH	RATE	CHARGE			KWH	RATE	CHARGE	IMPACT IMPACT
500 kWh	MONTHLY	(enter)	\$/KWH	\$		MONTHLY		\$/KWH	\$	DOLLARS %
	SERVICE CHARGE	n/a	n/a	\$	9.33	SERVICE CHARGE	n/a	n/a	\$ 9.95	
	DISTRIBUTION KWH	500	0.0068	3 \$	3.40	DISTRIBUTION KWH	500	0.00725	\$ 3.62	
	COST OF POWER KWH	500	0.0774	\$	38.70	COST OF POWER KWH	500	0.0774	\$ 38.70	
	CURRENT 2001 BI	LL		\$	51.43	Adjusted 2002 BILL			\$ 52.27	\$ 0.84 1.6
MONTHLY CONSUMPTION OF		KWH	RATE	CHARGE			KWH	RATE	CHARGE	IMPACT IMPACT
750 kWh	MONTHLY	(enter)	\$/KWH	\$		MONTHLY		\$/KWH	\$	DOLLARS %
	SERVICE CHARGE	n/a	n/a	\$	9.33	SERVICE CHARGE	n/a	n/a	\$ 9.95	
	DISTRIBUTION KWH	750	0.0068	3 \$	5.10	DISTRIBUTION KWH	750	0.00725	\$ 5.44	
	COST OF POWER KWH	750	0.0774	\$	58.05	COST OF POWER KWH	750	0.0774	\$ 58.05	
	CURRENT 2001 BI	LL		\$	72.48	Adjusted 2002 BILL			\$ 73.43	\$ 0.95 1.3
MONTHLY CONSUMPTION OF		KWH	RATE	CHARGE			KWH	RATE	CHARGE	IMPACT IMPACT
1000 kWh	MONTHLY	(enter)	\$/KWH	\$		MONTHLY		\$/KWH	\$	DOLLARS %
	SERVICE CHARGE	n/a	n/a	\$	9.33	SERVICE CHARGE	n/a	n/a	\$ 9.95	
	DISTRIBUTION KWH	1000	0.0068	3 \$	6.80	DISTRIBUTION KWH	1000	0.00725	\$ 7.25	
	COST OF POWER KWH	1000	0.0774	\$	77.40	COST OF POWER KWH	1000	0.0774	\$ 77.40	
	CURRENT 2001 BI	LL		\$	93.53	Adjusted 2002 BILL			\$ 94.59	\$ 1.06 1.1
MONTHLY CONSUMPTION OF		KWH		CHARGE			KWH	RATE	CHARGE	IMPACT IMPACT
1500 kWh	MONTHLY	(enter)	\$/KWH	\$		MONTHLY		\$/KWH	\$	DOLLARS %
	SERVICE CHARGE	n/a	n/o	¢	9.33	SERVICE CHARGE	n/o	r/o	¢ 0.05	
	DISTRIBUTION	n/a	n/a	\$		DISTRIBUTION	n/a	n/a	\$ 9.95	
	KWH	1500	0.0068	3 \$	10.20	KWH	1500	0.00725	\$ 10.87	

	POWER KWH	1500 LL	0.0774	\$	116.10 135.63	KWH Adjusted 2002 BILL	1500	0.0774	\$ 116.10 \$ 136.92	\$ 1.29 1.0%
MONTHLY CONSUMPTION OF 2000 kWh		KWH (enter)	RATE \$/KWH	CHARGE \$			KWH	RATE \$/KWH	CHARGE \$	IMPACT IMPACT DOLLARS %
	MONTHLY SERVICE CHARGE	n/a	n/a	\$	9.33	MONTHLY SERVICE CHARGE	n/a	n/a	\$ 9.95	
	DISTRIBUTION KWH COST OF	2000	0.0068	\$	13.60	DISTRIBUTION KWH COST OF POWER	2000	0.00725		
	POWER KWH	2000	0.0774	\$	154.80	KWH	2000	0.0774	\$ 154.80 \$ 179.24	l \$ 1.51 0.9%

GENERAL SERVICE < 50 KW												
	CURRENT 2001 E	BILL				2002 BILL (IPI-PF	& 2nd Ins	tallment	1/3 I	ncrementa	al MARR)	
ENTER DESIRED CONSUMPTION 1000 kWh		KWH (enter)	RATE \$/KWH	CHARGE \$			KWH	RATE \$/KWH	c	HARGE	IMPACT DOLLARS	IMPACT %
	MONTHLY SERVICE CHARGE	2/2	n/a	\$	17.99	MONTHLY SERVICE CHARGE	n/a	-/-	\$	10.10		
	DISTRIBUTION	n/a 1000	0.0091		9.10	DISTRIBUTION KWH	1000	n/a 0.00970		19.18 9.70		
	COST OF POWER KWH	1000	0.0051	•	75.20	COST OF POWER	1000	0.0752		75.20		
	CURRENT 2001 BIL			\$	102.29	Adjusted 2002 BILL			\$	104.08	\$ 1.79	1.7%
MONTHLY CONSUMPTION 2000 kWh	MONITHIA	KWH (enter)	RATE \$/KWH	CHARGE \$		MONTHLY	KWH	RATE \$/KWH	c	CHARGE \$	IMPACT DOLLARS	IMPACT
	MONTHLY SERVICE CHARGE	n/a	n/a	\$	17.99	SERVICE CHARGE	n/a	n/a	\$	19.18		
	DISTRIBUTION KWH	2000	0.0091	\$	18.20	DISTRIBUTION KWH	2000	0.00970	\$	19.40		
	COST OF POWER KWH	2000	0.0752	2 \$	150.40	COST OF POWER KWH	2000	0.0752	\$	150.40		
	CURRENT 2001 BIL	L.		\$	186.59	Adjusted 2002 BILL			\$	188.98	\$ 2.39	1.3%
MONTHLY CONSUMPTION 5000 kWh		KWH (enter)	RATE \$/KWH	CHARGE \$			кwн	RATE \$/KWH	c	CHARGE \$	IMPACT DOLLARS	IMPACT %
	MONTHLY SERVICE CHARGE	n/a	n/a	\$	17.99	MONTHLY SERVICE CHARGE	n/a	n/a	\$	19.18		
	DISTRIBUTION KWH	5000	0.0091		45.50	DISTRIBUTION KWH	5000	0.00970	\$	48.50		
	COST OF POWER KWH	5000	0.0752	! \$	376.00	COST OF POWER KWH	5000	0.0752	\$	376.00		
	CURRENT 2001 BIL	L		\$	439.49	Adjusted 2002 BILL			\$	443.68	\$ 4.19	1.0%
MONTHLY CONSUMPTION 10,000 kWh		KWH (enter)	RATE \$/KWH	CHARGE \$			KWH	RATE \$/KWH	c	CHARGE \$	IMPACT DOLLARS	IMPACT
	MONTHLY SERVICE CHARGE	n/a	n/a	\$	17.99	MONTHLY SERVICE CHARGE	n/a	n/a	\$	19.18		
	DISTRIBUTION KWH	10000	0.0091	\$	91.00	DISTRIBUTION KWH	10000	0.00970	\$	96.99		
	COST OF POWER KWH	10000	0.0752	! \$	752.00	COST OF POWER KWH	10000	0.0752	\$	752.00		
	CURRENT 2001 BIL	L		\$	860.99	Adjusted 2002 BILL			\$	868.17	\$ 7.18	0.8%
MONTHLY CONSUMPTION 20,000 KWh	MONTHLY	KWH (enter)	RATE \$/KWH	CHARGE \$		MONTHLY	KWH	RATE \$/KWH	c	CHARGE \$	IMPACT DOLLARS	IMPACT %
	SERVICE CHARGE	n/a	n/a	\$	17.99	SERVICE CHARGE	n/a	n/a	\$	19.18		
	DISTRIBUTION KWH	20000	0.0091	\$	182.00	DISTRIBUTION KWH	20000	0.00970	\$	193.99		
	COST OF POWER KWH	20000	0.0752	. \$	1,504.00	COST OF POWER KWH	20000	0.0752	\$	1,504.00		

\$

1,703.99 Adjusted 2002 BILL

GENERAL SERVICE > 50 KW NON TIME OF USE

CURRENT 2001 BILL

\$ 1,717.17 \$ 13.18 0.8%

		KW	RATE	CHARGE			KW	RATE	CHARGE	IMPACT	IMPACT
	MONTHLY	(enter)	\$/KW	\$		MONTHLY		\$/KW	\$	DOLLARS	%
	SERVICE CHARGE	n/a	n/a	\$	264.04	SERVICE CHARGE	n/a	n/a	\$ 281.49		
	DISTRIBUTION				204.04	DISTRIBUTION					
	KW COST OF	0	0.8890	\$	-	KW COST OF POWER	0	0.94770	\$ -		
	POWER KW	0	4.0784	\$	-	KW	0	4.0784	\$ -		
	COST OF POWER KWH	0	0.0514	\$	-	COST OF POWER KWH	0	0.0514	\$ -		
	CURRENT 2001 BI	LL		\$	264.04	Adjusted 2002 BILL			\$ 281.49	\$ 17.45	6.6%
MONTHLY CONSUMPTION 100kW, 30,000kWh		KW (enter)	RATE \$/KW	CHARGE \$			KW	RATE \$/KW	CHARGE \$	IMPACT DOLLARS	IMPACT %
, ,	MONTHLY SERVICE	(* **)	•	·		MONTHLY SERVICE		•	·		
	CHARGE	n/a	n/a	\$	264.04	CHARGE	n/a	n/a	\$ 281.49		
	DISTRIBUTION KW	100	0.8890) \$	88.90	DISTRIBUTION KW	100	0.94770	\$ 94.77		
	COST OF					COST OF POWER					
	POWER KW COST OF	100	4.0784	1 \$	407.84	KW COST OF POWER	100	4.0784	\$ 407.84		
	POWER KWH	30,000	0.0514	\$	1,542.00	KWH	30,000	0.0514	\$ 1,542.00		
	CURRENT 2001 BI	LL		\$	2,302.78	Adjusted 2002 BILL			\$ 2,326.10	\$ 23.32	1.0%
MONTHLY CONSUMPTION		ĸw	RATE	CHARGE			ĸw	RATE	CHARGE	IMPACT	IMPACT
100kW, 40,000kWh	MONTHLY	(enter)	\$/KW	\$		MONTHLY		\$/KW	\$	DOLLARS	%
	SERVICE					MONTHLY SERVICE					
	CHARGE DISTRIBUTION	n/a	n/a	\$	264.04	CHARGE DISTRIBUTION	n/a	n/a	\$ 281.49		
	KW	100	0.8890	\$	88.90	KW	100	0.94770	\$ 94.77		
	COST OF POWER KW	100	4.0784	\$	407.84	COST OF POWER KW	100	4.0784	\$ 407.84		
	COST OF POWER KWH	40,000	0.0514	l \$	2,056.00	COST OF POWER KWH	40,000	0.0514	\$ 2,056.00		
	CURRENT 2001 BII	LL		\$	2,816.78	Adjusted 2002 BILL			\$ 2,840.10	\$ 23.32	0.8%
						•					
MONTHLY CONSUMPTION		KW	RATE	CHARGE			KW	RATE	CHARGE	IMPACT	IMPACT
500kW, 100,000kWh	MONTHLY	(enter)	\$/KW	\$		MONTHLY		\$/KW	\$	DOLLARS	%
	SERVICE CHARGE	n/a	n/a	\$	264.04	SERVICE CHARGE	n/a	n/a	\$ 281.49		
	DISTRIBUTION					DISTRIBUTION					
	KW COST OF	500	0.8890) \$	444.50	KW COST OF POWER	500	0.94770	\$ 473.85		
	POWER KW COST OF	500	4.0784	\$	2,039.20	KW COST OF POWER	500	4.0784	\$ 2,039.20		
	POWER KWH	######	0.0514	\$	5,140.00	KWH	100,000	0.0514	\$ 5,140.00		
	CURRENT 2001 BI	LL		\$	7,887.74	Adjusted 2002 BILL			\$ 7,934.54	\$ 46.80	0.6%
MONTHLY CONSUMPTION		ĸw	RATE	CHARGE			KW	RATE	CHARGE	IMPACT	IMPACT
500kW, 250,000kWh	MONTHLY	(enter)	\$/KW	\$		MONTHLY		\$/KW	\$	DOLLARS	%
	SERVICE CHARGE	n/a	n/a	\$	264.04	SERVICE CHARGE	n/a	n/a	\$ 281.49		
	DISTRIBUTION					DISTRIBUTION					
	KW COST OF	500	0.8890) \$	444.50	KW COST OF POWER	500	0.94770	\$ 473.85		
	POWER KW COST OF	500	4.0784	\$	2,039.20	KW COST OF POWER	500	4.0784	\$ 2,039.20		
	POWER KWH	######	0.0514	\$	12,850.00	KWH	250,000	0.0514	\$ 12,850.00		
	CURRENT 2001 BII	LL		\$	15,597.74	Adjusted 2002 BILL			\$ 15,644.54	\$ 46.80	0.3%
MONTHLY CONSUMPTION 1000kW, 400,000kWh		KW (enter)	RATE \$/KW	CHARGE \$			ĸw	RATE \$/KW	CHARGE \$	IMPACT DOLLARS	IMPACT
	MONTHLY SERVICE					MONTHLY SERVICE					
	CHARGE	n/a	n/a	\$	264.04	CHARGE	n/a	n/a	\$ 281.49		
	DISTRIBUTION KW	1000	0.8890	\$	889.00	DISTRIBUTION KW	1000	0.94770	\$ 947.70		
	COST OF POWER KW	1000	4.0784	\$	4,078.40	COST OF POWER KW	1000	4.0784	\$ 4,078.40		
	COST OF POWER KWH	######	0.0514		20,560.00	COST OF POWER KWH	400,000		\$ 20,560.00		
	CURRENT 2001 BII		0.001	\$	25,791.44	Adjusted 2002 BILL	.50,000	0.0014	\$ 25,867.59	\$ 76.15	0.3%
MONTHLY CONSUMPTION 1000kW, 500,000kWh		KW (enter)	RATE \$/KW	CHARGE \$			KW	RATE \$/KW	CHARGE \$	IMPACT DOLLARS	IMPACT %
	MONTHLY SERVICE	,		-		MONTHLY SERVICE			•		
	CHARGE	n/a	n/a	\$	264.04	CHARGE	n/a	n/a	\$ 281.49		

	DISTRIBUTION KW COST OF POWER KW COST OF POWER KWH	1000 1000 ######	0.8890 4.0784 0.0514	\$	889.00 4,078.40 25,700.00	DISTRIBUTION KW COST OF POWER KW COST OF POWER KWH	1000 1000 500,000	0.94770 4.0784 0.0514	\$	947.70 4,078.40 25,700.00			
	CURRENT 2001 BI	ILL		\$	30,931.44	Adjusted 2002 BILL			\$ 3	31,007.59	\$ 76	.15	0.2%
MONTHLY CONSUMPTION 3,000kW, 1,000,000kWh	MONTHLY	KW (enter)	RATE \$/KW	CHARGE \$		MONTHLY	ĸw	RATE \$/KW	CH	HARGE \$	IMPACT DOLLAR		PACT %
	SERVICE CHARGE	n/a	n/a	\$	264.04	SERVICE CHARGE	n/a	n/a	\$	281.49			
	DISTRIBUTION KW	3000	0.8890	\$	2,667.00	DISTRIBUTION KW	3000	0.94770	\$	2,843.11			
	COST OF POWER KW	3000	4.0784	\$	12,235.20	COST OF POWER	3000	4.0784	\$ 1	12,235.20			
	COST OF POWER KWH	#######	0.0514	\$	51,400.00	COST OF POWER KWH	#######	0.0514	\$ 5	51,400.00			
	CURRENT 2001 B	ILL		\$	66,566.24	Adjusted 2002 BILL			\$ 6	66,759.80	\$ 193	.56	0.3%
MONTHLY CONSUMPTION 3,000kW, 1,500,000kWh	MONTHLY SERVICE	KW (enter)	RATE \$/KW	CHARGE \$		MONTHLY SERVICE	ĸw	RATE \$/KW	Cŀ	HARGE \$	IMPACT DOLLAR		PACT %
	CHARGE	n/a	n/a	\$	264.04	CHARGE	n/a	n/a	\$	281.49			
	KW COST OF	3000	0.8890	\$	2,667.00	DISTRIBUTION KW COST OF POWER	3000	0.94770	\$	2,843.11			
	POWER KW COST OF	3000	4.0784	\$	12,235.20	KW COST OF POWER	3000	4.0784	\$ 1	12,235.20			
	POWER KWH	#######	0.0514	\$	77,100.00	KWH	#######	0.0514	\$ 7	77,100.00			
	CURRENT 2001 B	ILL		\$	92,266.24	Adjusted 2002 BILL			\$ 9	92,459.80	\$ 193	.56	0.2%
MONTHLY CONSUMPTION 4,000kW, 1,200,000kWh	MONTHLY	KW (enter)	RATE \$/KW	CHARGE \$		MONTHLY	KW	RATE \$/KW	Cŀ	HARGE \$	IMPACT DOLLAR		PACT %
	SERVICE CHARGE	n/a	n/a	\$	264.04	SERVICE CHARGE	n/a	n/a	\$	281.49			
	DISTRIBUTION KW	4000	0.8890	\$	3,556.00	DISTRIBUTION KW	4000	0.94770	\$	3,790.81			
	COST OF POWER KW	4000	4.0784	\$	16,313.60	COST OF POWER KW	4000	4.0784	\$ 1	16,313.60			
	COST OF POWER KWH	#######	0.0514	\$	61,680.00	COST OF POWER KWH	#######	0.0514	\$ 6	61,680.00			
	CURRENT 2001 B	ILL		\$	81,813.64	Adjusted 2002 BILL			\$ 8	32,065.90	\$ 252	.26	0.3%
MONTHLY CONSUMPTION 4,000kW, 1,800,000kWh	MONTHLY	KW (enter)	RATE \$/KW	CHARGE \$		MONTHLY	ĸw	RATE \$/KW	CH	HARGE \$	IMPACT DOLLAR		PACT %
	MONTHLY SERVICE CHARGE	- 1-	- 1-	•	004.04	MONTHLY SERVICE	- /-	- /-	•	004.40			
	DISTRIBUTION KW	n/a	n/a	\$	264.04	CHARGE DISTRIBUTION	n/a	n/a	\$	281.49			
	COST OF POWER KW	4000 4000	0.8890 4.0784		3,556.00 16,313.60	KW COST OF POWER KW	4000	0.94770		3,790.81			
	COST OF POWER KWH	#######	0.0514		92,520.00	COST OF POWER KWH	#######			92,520.00			
	CURRENT 2001 BI		0.0314	\$	112,653.64	Adjusted 2002 BILL	***************************************	0.0514		12,905.90	\$ 252	.26	0.2%
				<u> </u>	,	,				_,	•		
GENERAL SERVICE >50 KW TI	ME OF USE												
	CURRENT 2001	BILL				2002 BILL (IPI-PF	& 2nd Ins	tallment	1/3 In	crementa	I MARR)		
ENTER DESIRED CONSUMPTION LET 100kW, 40,000kWh	VELS Winter					WINTER							
		KW	RATE \$/kW		ARGE \$		KW	RATE \$/kW	CH	HARGE \$	DOLLA		PACT
	DISTRIBUTION kW kW COST OF POWER	100	1.0695	\$	106.95	DISTRIBUTION kW kW COST OF POWER	100	1.1401	\$	114.01			
	Demand Charge	100	9.5524 RATE	\$	955.24	Demand Charge	100	9.5524 RATE	\$	955.24			
	COST OF POWER WINTER PEAK WINTER OFF	20,000	\$/kWh 0.0703		1,406.00	COST OF POWER WINTER PEAK WINTER OFF	kWh 20,000	\$/kWh 0.0703		1,406.00			
	PEAK MONTHLY SERVICE CHARGE	20,000	0.0418	\$	836.00 4,159.61	PEAK MONTHLY SERVICE CHARGE	20,000	0.0418		836.00 4,434.53			
	TOTAL			\$	7,463.80	TOTAL					\$ 281	.98	3.8%

SUMMER SUMMER

_	KW	RATE \$/kW	CHARGE \$	_	KW	RATE \$/kW	C	CHARGE \$	ACT LLARS	IMPACT %	
DISTRIBUTION kW kW COST OF POWER	100	1.0695	\$ 106.95	DISTRIBUTION kW kW COST OF POWER	100	1.1401	\$	114.01			
Demand Charge	100	7.1786 : RATE	\$ 717.86	Demand Charge	100	7.1786 RATE	\$	717.86			
COST OF POWER	kWh	\$/kWh		COST OF POWER	kWh	\$/kWh					
SUMMER PEAK SUMMER OFF	20,000	0.0589	\$ 1,178.00	SUMMER PEAK SUMMER OFF	20,000	0.0589	\$	1,178.00			
PEAK MONTHLY SERVICE	20,000	0.0309	\$ 618.00	PEAK MONTHLY SERVICE	20,000	0.0309	\$	618.00			
CHARGE		:	\$ 4,159.61	CHARGE			\$	4,434.53			
TOTAL		:	\$ 6,780.42	TOTAL			\$	7,062.40	\$ 281.98	4.2%	6

GENERAL SERVICE - INTERMEDIATE USE

CURRENT 2001 BILL	2002 BILL (IPI-PF & 2nd Installment 1/3 Incremental MARR)

ENTER DESIRED CONSUMPTION	ON LEVELS
4000kW, 1,200,000kWh	WINTER
	DISTRIB

WINTER	ĸw	RATE		CHARGE	WINTER	ĸw	RATE	CHARGE	IME	PACT	IMPAC	т
	r.vv	\$/kW	,	\$		KVV	\$/kW	\$		LLARS	IIVIFAC	
DISTRIBUTION				·	DISTRIBUTION		-					
kW	4000	0.9335	\$	3,734.00	kW	4000	0.9951	\$ 3,980.56				
kW COST OF					kW COST OF							
POWER					POWER							
Demand Charge	4000	8.7146	\$	34,858.40	Demand Charge	4000	8.7146	\$ 34,858.40				
		RATE					RATE					
COST OF POWER	kWh	\$/kWh			COST OF POWER	kWh	\$/kWh					
WINTER PEAK WINTER OFF	600,000	0.0716	\$	42,960.00	WINTER PEAK WINTER OFF	600,000	0.0716	\$ 42,960.00				
PEAK	600,000	0.0427	\$	25,620.00	PEAK	600,000	0.0427	\$ 25,620.00				
MONTHLY					MONTHLY							
SERVICE					SERVICE							
CHARGE			\$	4,834.82	CHARGE			\$ 5,154.36				
TOTAL			\$	112,007.22	TOTAL			\$ 112,573.33	\$	566.11	0.	5%

SUMMER				SUMMER						
	KW	RATE \$/kW	CHARGE \$		KW	RATE \$/kW	CHARGE \$	PACT	IMPAC	Т
DISTRIBUTION		•	*	DISTRIBUTION						
kW	4000	0.9335	\$ 3,734.00	kW	4000	0.9951	\$ 3,980.56			
kW COST OF				kW COST OF						
POWER				POWER						
Demand Charge	4000	7.9881	\$ 31,952.40	Demand Charge	4000	7.9881	\$ 31,952.40			
		RATE				RATE				
COST OF POWER	kWh	\$/kWh		COST OF POWER	kWh	\$/kWh				
SUMMER PEAK	600,000	0.0604	\$ 36,240.00	SUMMER PEAK	600,000	0.0604	\$ 36,240.00			
SUMMER OFF				SUMMER OFF						
PEAK	600,000	0.0317	\$ 18,990.00	PEAK	600,000	0.0317	\$ 18,990.00			
MONTHLY				MONTHLY						
SERVICE				SERVICE						
CHARGE			\$ 4,834.82	CHARGE			\$ 5,154.36			
TOTAL			\$ 95,751.22	TOTAL			\$ 96,317.33	\$ 566.11	0.6	6%

LARGE USE

CURRENT 2001 BILL | 2002 BILL (IPI-PF & 2nd Installment 1/3 Incremental MARR)

6000kW, 3,000,000kWh	WINT
6000KW, 3,000,000KWn	WINI

LVLLO												
WINTER					WINTER							
	KW	RATE		CHARGE		KW	RATE	CHARGE	IMI	PACT	IMPACT	
		\$/kW		\$			\$/kW	\$	DC	LLARS	%	
DISTRIBUTION					DISTRIBUTION							_
kW	6000	0.4348	\$	2,608.80	kW	6000	0.4635	\$ 2,781.07				
kW COST OF					kW COST OF							
POWER					POWER							
Demand Charge	6000	12.4851	\$	74,910.60	Demand Charge	6000	12.4851	\$ 74,910.60				
•		RATE			· ·		RATE					
COST OF POWER	kWh	\$/kWh			COST OF POWER	kWh	\$/kWh					
WINTER PEAK	#######	0.0689	\$	103,350.00	WINTER PEAK	#######	0.0689	\$ 103,350.00				
WINTER OFF					WINTER OFF							
PEAK	#######	0.0412	\$	61,800.00	PEAK	1,500,000	0.0412	\$ 61,800.00				
MONTHLY					MONTHLY							
SERVICE					SERVICE							
CHARGE			\$	9,808.55	CHARGE			\$ 10,456.82				
			_						_			
TOTAL			\$	252,477.95	TOTAL			\$ 253,298.49	\$	820.54	0.3%	0

SUMMER				SUMMER					
	KW	RATE \$/kW	CHARGE \$		ĸw	RATE \$/kW	CHARGE \$	IMPACT DOLLARS	IMPACT %
DISTRIBUTION				DISTRIBUTION			<u>.</u>		
kW	6000	0.4348 \$	2,608.80	kW	6000	0.4635 \$	2,781.07		

kW COST OF POWER				kW COST OF POWER					
Demand Charge	6000	8.4634 RATE	\$ 50,780.40	Demand Charge	6000	8.4634 RATE	\$ 50,780.40		
COST OF POWER	kWh	\$/kWh		COST OF POWER	kWh	\$/kWh			
SUMMER PEAK SUMMER OFF	#######	0.0582	\$ 87,300.00	SUMMER PEAK SUMMER OFF	#######	0.0582	\$ 87,300.00		
PEAK MONTHLY SERVICE	#######	0.0306	\$ 45,900.00	PEAK MONTHLY SERVICE	1,500,000	0.0306	\$ 45,900.00		
CHARGE			\$ 9,808.55	CHARGE			\$ 10,456.82		
TOTAL			\$ 196,397.75	TOTAL			\$ 197,218.29	\$ 820.54	0.4%

SHEET 6 - 2001 PILs Deferral Account Estimate Adder Calculation

NAME OF UTILITY
NAME OF CONTACT
E- Mail Address
VERSION NUMBER
Date

Erie Thames Powerlines

Jeff Pettit
jeffp@erie-thames power.com

1
25-Jan-02

LICENCE NUMBER
PHONE NUMBER

ED-1999-0287 519-485-1820

This schedule allows LDCs to input the calculated value for the 2001 PILs Defferal Account. Use the methodolgy released by the Board on December 21, 2001.

Enter the Estimated Value for the 2001 PILs Defferal Account.

\$ 186,019.23

The Table below uses your best estimate of the 2001 statistics for your LDC to allocate the 2001 PILs defferal amount and to create the adders in each class. Ideally, these statistics should agree with those to be filed by your LDC as part of the PBR filing requirements.

		kWh	Number of	Distribution	2001	001 2001 PILs		
1999 Statistics by Class	kW		Customers	Revenues	Revenue Shares	Δ	Deferral Allocations	
RESIDENTIAL CLASS	-	106.336.959	11.308	\$1.815.301.11	55.12%	\$	102.542.79	
GENERAL SERVICE <50 KW CLASS	-	18,425,012	1,359	\$420,728.80	12.78%	\$	23,766.14	
GENERAL SERVICE >50 KW NON TIME OF USE	288,632		142	\$645,215.23	19.59%	\$	36,446.94	
GENERAL SERVICE >50 KW TIME OF USE	53,234		2	\$143,163.31	4.35%	\$	8,087.01	
INTERMEDIATE USE	35,445		1	\$83,201.17	2.53%	\$	4,699.87	
LARGE USER CLASS	154,384		1	\$168,793.00	5.13%	\$	9,534.78	
SENTINEL LIGHTS	22		66	\$65.00	0.00%	\$	3.67	
STREET LIGHTING CLASS	8,207		2,660	\$16,605.61	0.50%	\$	938.02	
TOTALS				\$3,293,073,23	1.00		186.019.23	
.5				\$5,250,070.20	1.00	\$	186,019.23	

Residential Class

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below

	VARIABLE CHARGE REVENUE Percentage		CHARGE CHARGE REVENUE REVENUE			ALLOCATED TOTAL 2001 PILs Estimate REVENUE		
		0.303		0.037		100%		
(A) ALLOCATED 2001 PILs Estimate (Total in Cell G26 above)	\$	37,223.03	\$	65,319.76	\$	102,542.79		
(B) RETAIL KWH		106,336,959						
(C) NUMBER OF CUSTOMERS				11,308				
(D) ADDITIONAL DISTRIBUTION KWH RATE (\$/KWH) (A)/(B \$0.000350 (this amount is added to the kWh rate shown on Sheet 4 and the total new rate appears on the Rate Schedule on Sheet 7)								
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 4 the total new Service Charge appears on the Rate Schedule on				\$0.4814				

General Service <50kW Class

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below

		VARIABLE CHARGE REVENUE Percentage	SERVICE CHARGE REVENUE Percentage			LOCATED DTAL 2001 LS Estimate REVENUE
		0.363		0.637		100%
(A) ALLOCATED 2001 PILs Estimate (Total in Cell G27 above)	\$	8,627.11	\$	15,139.03	\$	23,766.14
(B) RETAIL KWH		18,425,012				
(C) NUMBER OF CUSTOMERS			1,359			
(D) ADDITIONAL DISTRIBUTION KWH RATE (\$/KWH) (A)/(E) (this amount is added to the kWh rate shown on Sheet 4 and the total new rate appears on the Rate Schedule on Sheet 7)	3	\$0.000468				
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 \$0.9283 (this amount is added to the Service Charge shown on Sheet 4 and the total new Service Charge appears on the Rate Schedule on Sheet 7)						

General Service >50kW Class Non TOU

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below

	VARIABLE CHARGE REVENUE Percentage 0.363		SERVICE CHARGE REVENUE Percentage 0.637		T(PI	LLOCATED OTAL 2001 Ls Estimate REVENUE	
(A) ALLOCATED 2001 PILs Estimate (Total in Cell G28 above)	\$	13,230.24	\$	23,216.70	\$	36,446.94	
(B) RETAIL KW	288,632						
(C) NUMBER OF CUSTOMERS	142						
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 4 and the total new rate appears on the Rate Schedule on Sheet 7)		\$0.045838					
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 4 the total new Service Charge appears on the Rate Schedule or				\$13.6248			

General Service >50kW ClassTOU

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below

The second of th	-	,						
	VARIABLE CHARGE REVENUE Percentage 0.363		ı	ALLOCATEI TOTAL 200 ⁻ PILs Estimat REVENUE			1 te	
		0.303	0.637			10076	J	
(A) ALLOCATED 2001 PILs Estimate (Total in Cell G29 above)	\$	2,935.59	\$	5,151.43	\$		8,087.01	
(B) RETAIL KW	53,234							
(C) NUMBER OF CUSTOMERS				2				
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 4 and the total new rate appears on the Rate Schedule on Sheet 7)		\$0.055145						
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 4 the total new Service Charge appears on the Rate Schedule on				\$214.6428				

Intermediate Class

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below

	VARIABLE SERVICE TOTAL 2001 CHARGE CHARGE PILs Estimate REVENUE REVENUE REVENUE Percentage Percentage	
	0.363 0.637 100%	
(A) ALLOCATED 2001 PILs Estimate (Total in Cell G30 above)	\$ 1,706.05 \$ 2,993.82 \$ 4,699.87	,
(B) RETAIL KW	35,445	
(C) NUMBER OF CUSTOMERS	1	
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 4 and the total new rate appears on the Rate Schedule on Sheet 7)	\$0.048132	
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12	\$249.4848	

Large User Class

(this amount is added to the Service Charge shown on Sheet 4 and the total new Service Charge appears on the Rate Schedule on Sheet 7)

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below

	VARIABLE CHARGE REVENUE Percentage	SERVICE CHARGE REVENUE Percentage	TC	LOCATED DTAL 2001 LS Estimate REVENUE
	0.363	0.637	100%	
(A) ALLOCATED 2001 PILs Estimate (Total in Cell G31 above)	\$ 3,461.13	\$ 6,073.66	\$	9,534.78
(B) RETAIL KW	154,384			
(C) NUMBER OF CUSTOMERS		1		
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 4 and the total new rate appears on the Rate Schedule on Sheet 7)	\$0.022419			
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 4 the total new Service Charge appears on the Rate Schedule or		\$506.1381		

Sentinel Lighting Class

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below

	•			
	VARIABLE CHARGE REVENUE Percentage	SERVICE CHARGE REVENUE Percentage	T(PII	LOCATED OTAL 2001 Ls Estimate REVENUE
	0.363	0.637		100%
(A) ALLOCATED 2001 PILs Estimate (Total in Cell G32 above)	\$ 1.33	\$ 2.34	\$	3.67
(B) RETAIL KW	22			
(C) NUMBER OF CUSTOMERS		66		
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B)	\$0.060583			

(this amount is added to the kW rate shown on Sheet 4 and the total new rate appears on the Rate Schedule on Sheet 7)

(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 4 and the total new Service Charge appears on the Rate Schedule on Sheet 7)

\$0.0030

Streetlighting Class

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below

	C RE Pe	ARIABLE HARGE EVENUE ercentage 0.363	CI RE Pe	ERVICE HARGE EVENUE rcentage 0.637	TOT PILs RE	OCATED FAL 2001 Estimate VENUE
(A) ALLOCATED 2001 PILs Estimate (Total in Cell G33 above)	\$	340.50	\$	597.52	\$	938.02
(B) RETAIL KW		8,207				
(C) NUMBER OF CUSTOMERS (Connections)				2,660		
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 4 and the total new rate appears on the Rate Schedule on Sheet 7)		\$0.041489				
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 4 the total new Service Charge appears on the Rate Schedule or		7)		\$0.0187		

SHEET 7 - 2002 Rate Schedule including 2001PILs Deferral Account Estimate Adder

NAME OF UTILITY NAME OF CONTACT Erie Thames Powerlines Jeff Pettit

LICENCE NUMBER **PHONE NUMBER**

ED-1999-0287 519-485-1820

E- Mail Address

<mark>jeffp@erie-thame</mark>s power.com

VERSION NUMBER Date 25-Jan-02

This schedule includes the 2002 distribution rates which have been adjusted for the IPI - PF 2nd year PBR rate adjustment, the addition of the 2nd Installment of 1/3 Incremental MARR and 2001PILs Deferral Account Estimate Adder

RESIDENTIAL

DISTRIBUTION KWH RATE \$0.00760 MONTHLY SERVICE CHARGE (Per Customer) \$10.42790 COST OF POWER KWH RATE \$0.07740

RESIDENTIAL (TIME OF USE)

MONTHLY SERVICE CHARGE (Per Customer)

DISTRIBUTION KWH RATE \$0.00087

COST OF POWER TIME OF USE RATES WINTER PEAK WINTER OFF-SUMMER OFF-SUMMER PEAK

\$1.20053

\$/KWH

\$0.0000

PEAK \$/KWH

\$0.0000

PEAK \$/KWH \$/KWH \$0.0000 \$0.0000

GENERAL SERVICE < 50 KW

DISTRIBUTION KWH RATE \$0.01017 MONTHLY SERVICE CHARGE (Per Customer) \$20.10733 COST OF POWER KWH RATE \$0.075200

GENERAL SERVICE < 50 KW (TIME OF USE)

DISTRIBUTION KWH RATE \$0.00117

MONTHLY SERVICE CHARGE (Per Customer) \$2.31522

COST OF POWER TIME OF USE RATES WINTER PEAK WINTER OFF-SUMMER OFF-SUMMER PEAK

> PEAK **PEAK** \$/KWH \$/KWH \$/KWH \$/KWH \$0.0000 \$0.0000 \$0.0000 \$0.0000

GENERAL SERVICE > 50 KW (NON TIME OF USE)

DISTRIBUTION KW RATE \$0.99354 MONTHLY SERVICE CHARGE (Per Customer) \$295.11574 COST OF POWER KW RATE \$4.078400 COST OF POWER KWH RATE \$0.051400

GENERAL SERVICE > 50 KW (TIME OF USE)

DISTRIBUTION KW RATE \$1.19527

MONTHLY SERVICE CHARGE (Per Customer) \$4,649.17138

COST OF POWER TIME OF USE RATES WINTER PEAK SUMMER PEAK WINTER OFF-WINTER PEAK SUMMER PEAK SUMMER OFF-PEAK **PEAK**

> \$/KW \$/KW \$/KWH \$/KWH \$/KWH \$/KWH

> \$9.5524 \$7.1786 \$0.0703 \$0.0418 \$0.0589 \$0.0309

GENERAL SERVICE INTERMEDIATE USE

DISTRIBUTION KW RATE \$1.04327

MONTHLY SERVICE CHARGE (Per Customer) \$5,403.84959

COST OF POWER TIME OF USE RATES WINTER PEAK SUMMER PEAK WINTER OFF-WINTER PEAK SUMMER PEAK SUMMER OFF-

PEAK

\$/KW \$/KWH \$/KWH \$/KWH \$/KWH \$/KW \$8.7146 \$7.9881 \$0.0716 \$0.0427 \$0.0604 \$0.0317

PEAK

LARGE USE

DISTRIBUTION KW RATE \$0.48593

MONTHLY SERVICE CHARGE (Per Customer) \$10,962.95950

COST OF POWER TIME OF USE RATES WINTER PEAK SUMMER PEAK WINTER PEAK WINTER OFF-SUMMER PEAK SUMMER OFF-PEAK **PEAK**

> \$/KW \$/KW \$/KWH \$/KWH \$/KWH \$/KWH

> \$12.4851 \$8.4634 \$0.0689 \$0.0412 \$0.0582 \$0.0306

SENTINEL LIGHTS (NON TIME OF USE)

DISTRIBUTION KW RATE \$6.13454

MONTHLY SERVICE CHARGE (Per Connection) \$1.48908

COST OF POWER KW RATE \$12.7859

OR

SENTINEL LIGHTS (TIME OF USE)

DISTRIBUTION KW RATE \$0.15109

MONTHLY SERVICE CHARGE (Per Connection) \$0.00737

COST OF POWER TIME OF USE RATES WINTER PEAK SUMMER PEAK

> \$/KW \$/KW \$0.0000 \$0.0000

STREET LIGHTING (NON TIME OF USE)

DISTRIBUTION KW RATE \$0.89932

MONTHLY SERVICE CHARGE (Per Connection) \$0.40273

COST OF POWER KW RATE \$24.4502

OR

STREET LIGHTING (TIME OF USE)

DISTRIBUTION KW RATE \$0.10347

MONTHLY SERVICE CHARGE (Per Connection) \$0.04669 COST OF POWER TIME OF USE RATES

WINTER PEAK SUMMER PEAK \$/KW \$/KW \$0.0000 \$0.0000

SHEET 8 - 2002 PILs Proxy Estimate Adder Calculation

NAME OF UTILITY NAME OF CONTACT E- Mail Address VERSION NUMBER Date Erie Thames Powerlines

Jeff Pettit
jeffp@erie-thames power.com

1
25-Jan-02

LICENCE NUMBER PHONE NUMBER

ED-1999-0287 519-485-1820

This schedule allows LDCs to input the calculated value for the 2002 PILs Proxy Estimate. Use the methodolgy released by the Board on December 21, 2001.

Enter the Estimated Value for the 2002 PILs Proxy

\$ 656,803.27

The Table below uses your best estimate of the 2001 statistics for your LDC to allocate the 2002 PILs Proxy Estimate amount and to create the adders in each class. Ideally, these statistics should agree with those to be filed by your LDC as part of the PBR filing requirements.

When this data was added on Sheet 6, it will also appear in the table below.

1999 Statistics by Class	kW	kWh	Number of Customers	Distribution Revenues	2001 Revenue Shares	2002 PILs Estimate Allocations
RESIDENTIAL CLASS	-	106,336,959	11,308	\$1,815,301.11	55.12%	\$ 362,061.70
GENERAL SERVICE <50 KW CLASS	-	18,425,012	1,359	\$420,728.80	12.78%	\$ 83,914.34
GENERAL SERVICE >50 KW NON TIME OF USE	288,632	-	142	\$645,215.23	19.59%	\$ 128,688.14
GENERAL SERVICE >50 KW TIME OF USE	53,234	-	2	\$143,163.31	4.35%	\$ 28,553.91
INTERMEDIATE USE	35,445	-	1	\$83,201.17	2.53%	\$ 16,594.47
LARGE USER CLASS	154,384	-	1	\$168,793.00	5.13%	\$ 33,665.75
SENTINEL LIGHTS	22	-	66	\$65.00	0.00%	\$ 12.96
STREET LIGHTING CLASS	8,207	-	2,660	\$16,605.61	0.50%	\$ 3,311.99
TOTALS				\$3,293,073.23	1.00	\$ 656,803.27 656,803.27

Residential Class

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below:

	VARIABLE CHARGE REVENUE Percentage 0.363		SERVICE CHARGE REVENUE Percentage 0.637	T Pl	LLOCATED OTAL 2002 ILs Estimate REVENUE
(A) ALLOCATED 2002 PILs (Total in Cell G26 above)	\$	131,428.40	\$ 230,633.31	\$	362,061.70
(B) RETAIL KWH		106,336,959			
(C) NUMBER OF CUSTOMERS			11,308		
(D) ADDITIONAL DISTRIBUTION KWH RATE (\$/KWH) (A)/(E) (this amount is added to the kWh rate shown on Sheet 7 and the total new rate appears on the Rate Schedule on Sheet 9)	3	\$0.001236			
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 7 the total new Service Charge appears on the Rate Schedule or		eet 9)	\$1.6996		

General Service <50kW Class

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below:

				AL	LOCATED
V	ARIABLE		SERVICE	T	OTAL 2002
(CHARGE		CHARGE	PII	Ls Estimate
F	REVENUE		REVENUE	F	REVENUE
P	ercentage		Percentage		
	0.363		0.637		100%
\$	30 460 90	2	53 453 43	2	83 01/ 3/

(Total in Cell G27 above)

(B) RETAIL KWH 18.425.012

(C) NUMBER OF CUSTOMERS 1.359

(D) ADDITIONAL DISTRIBUTION KWH RATE (\$/KWH) (A)/(E (this amount is added to the kWh rate shown on Sheet 7 and the total new rate appears on the Rate Schedule on Sheet 9)

\$0.001653

(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 7and the total new Service Charge appears on the Rate Schedule on Sheet 9) \$3.2777

\$48.1070

General Service >50kW Class Non TOU

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below:

ALLOCATED VARIABLE **SERVICE TOTAL 2002** CHARGE **CHARGE** PILs Estimate **REVENUE REVENUE** REVENUE Percentage Percentage 0.363 0.637 100% 46,713.80 \$ 81,974.35 \$ 128,688.14 (Total in Cell G28 above) 288,632 (C) NUMBER OF CUSTOMERS 142 (D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) \$0.161846 (this amount is added to the kW rate shown on Sheet 7 and the total new rate appears on the Rate Schedule on Sheet 9)

General Service >50kW ClassTOU

(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12

(this amount is added to the Service Charge shown on Sheet 7and the total new Service Charge appears on the Rate Schedule on Sheet 9)

(A) ALLOCATED 2002 PILs

(B) RETAIL KW

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below:

ALLOCATED VARIABLE **TOTAL 2002 SERVICE** CHARGE CHARGE PILs Estimate **REVENUE REVENUE REVENUE** Percentage Percentage 0.363 0.637 100% (A) ALLOCATED 2002 PILs 10,365.07 \$ 18,188.84 \$ 28,553.91 (Total in Cell G29 above) (B) RETAIL KW 53,234 (C) NUMBER OF CUSTOMERS 2 (D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) \$0.194708 (this amount is added to the kW rate shown on Sheet 7 and the total new rate appears on the Rate Schedule on Sheet 9) (E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 \$757 8685 (this amount is added to the Service Charge shown on Sheet 7and the total new Service Charge appears on the Rate Schedule on Sheet 9)

Intermediate Class

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below:

6,023.79 \$

VARIABLE CHARGE REVENUE	SERVICE CHARGE REVENUE	ALLOCATED TOTAL 2002 PILs Estimate REVENUE
Percentage	Percentage	
0.363	0.637	100%

10,570.68 \$

16,594.47

(B) RETAIL KW 35,445

(C) NUMBER OF CUSTOMERS

(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 7 and the total new rate appears on the Rate Schedule on Sheet 9) \$0.169948

(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 7and the total new Service Charge appears on the Rate Schedule on Sheet 9) \$880.8897

Large User Class

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below:

		VARIABLE CHARGE REVENUE Percentage 0.363		SERVICE CHARGE REVENUE Percentage 0.637	ALLOCATED TOTAL 2002 PILs Estimate REVENUE		
		0.303		0.037		10070	
(A) ALLOCATED 2002 PILs (Total in Cell G31 above)	\$	12,220.67	\$	21,445.09	\$	33,665.75	
(B) RETAIL KW		154,384					
(C) NUMBER OF CUSTOMERS				1			
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 7 and the total new rate appears on the Rate Schedule on Sheet 9)		\$0.079158					
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 7 the total new Service Charge appears on the Rate Schedule of		eet 9)		\$1,787.0905			

Sentinel Lighting Class

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below:

	VARIABI CHARG REVENU Percenta 0.363		SERVICE CHARGE REVENUE Percentage 0.637	P	TOTAL 2002 ILS Estimate REVENUE
(A) ALLOCATED 2002 PILs (Total in Cell G32 above)	\$	4.71	\$ 8.26	\$	12.96
(B) RETAIL KW		22			
(C) NUMBER OF CUSTOMERS			66		
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 7 and the total new rate appears on the Rate Schedule on Sheet 9)		\$0.213910			
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 7 the total new Service Charge appears on the Rate Schedule or			\$0.0104		

Streetlighting Class

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below:

		ALLOCATED
VARIABLE	SERVICE	TOTAL 2002
CHARGE	CHARGE	PILs Estimate
REVENUE	REVENUE	REVENUE
Percentage	Percentage	
0.363	0.637	100%

(Total in Cell G33 above)

(B) RETAIL KW 8,207

(C) NUMBER OF CUSTOMERS (Connections)

(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) \$0.146491 (this amount is added to the kW rate shown on Sheet 7 and the total new rate appears on the Rate Schedule on Sheet 9)

(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 7and the total new Service Charge appears on the Rate Schedule on Sheet 9)

\$0.0661

2,660

SHEET 9 - 2002 Rate Schedule including 2001 and 2002 PILs Estimate Adders

NAME OF UTILITY
NAME OF CONTACT
E- Mail Address

Erie Thames Powerlines
Jeff Pettit

LICENCE NUMBER
PHONE NUMBER

ED-1999-0287 519-485-1820

E- Mail Address VERSION NUMBER

Date

<mark>jeffp@erie-thame</mark>s power.com

1 25-Jan-02

This schedule includes the 2002 distribution rates which have been adjusted for the IPI - PF 2nd year PBR rate adjustment, the 2nd Installment of 1/3 Incremental MARR, the 2001PILs Deferral Account Estimate Adder, and the 2002 PILs Estimate Adder If you are not applying to recover any Z-factors or transistion costs for March 1, 2002, this becomes your final 2002 Rate Schedule and will appear at Sheet 16.

RESIDENTIAL

DISTRIBUTION KWH RATE \$0.00883

MONTHLY SERVICE CHARGE (Per Customer) \$12.12753

COST OF POWER KWH RATE \$0.07740

RESIDENTIAL (TIME OF USE)

DISTRIBUTION KWH RATE

\$0.00211

MONTHLY SERVICE CHARGE (Per Customer)

\$2.90016

COST OF POWER TIME OF USE RATES

WINTER PEAK WINTER OFF-

\$0.0000

NTER OFF-PFAK

SUMMER PEAK

SUMMER OFF-PEAK

\$/KWH

\$/KWH \$0.0000

\$/KWH \$0.0000 \$/KWH \$0.0000

GENERAL SERVICE < 50 KW

DISTRIBUTION KWH RATE

\$0.01182

MONTHLY SERVICE CHARGE (Per Customer)

\$23.38507

COST OF POWER KWH RATE

\$0.075200

GENERAL SERVICE < 50 KW (TIME OF USE)

DISTRIBUTION KWH RATE

\$0.00282

MONTHLY SERVICE CHARGE (Per Customer)

\$5.59296

\$0.0000

COST OF POWER TIME OF USE RATES

WINTER PEAK WINTER OFF-

SUMMER PEAK

SUMMER OFF-

\$/KWH

PEAK \$/KWH \$0.0000

\$/KWH \$0.0000 PEAK \$/KWH \$0.0000

GENERAL SERVICE > 50 KW (NON TIME OF USE)

DISTRIBUTION KW RATE

\$1.15539

MONTHLY SERVICE CHARGE (Per Customer)

\$343.22275

COST OF POWER KW RATE

\$4.078400

COST OF POWER KWH RATE

\$0.051400

GENERAL SERVICE > 50 KW (TIME OF USE)

DISTRIBUTION KW RATE \$1.38997

MONTHLY SERVICE CHARGE (Per Customer) \$5,407.03985

COST OF POWER TIME OF USE RATES WINTER PEAK SUMMER PEAK WINTER OFF-WINTER PEAK SUMMER PEAK SUMMER OFF-PEAK **PEAK**

> \$/KW \$/KW \$/KWH \$/KWH \$/KWH \$/KWH

> \$9.5524 \$7.1786 \$0.0703 \$0.0418 \$0.0589 \$0.0309

GENERAL SERVICE INTERMEDIATE USE

DISTRIBUTION KW RATE \$1.21322

MONTHLY SERVICE CHARGE (Per Customer) \$6,284.73930

COST OF POWER TIME OF USE RATES WINTER PEAK SUMMER PEAK WINTER OFF-WINTER PEAK SUMMER PEAK SUMMER OFF-

PEAK

\$/KW \$/KWH \$/KWH \$/KWH \$/KWH \$/KW \$8.7146 \$7.9881 \$0.0716 \$0.0427 \$0.0604 \$0.0317

PEAK

LARGE USE

DISTRIBUTION KW RATE \$0.56509

MONTHLY SERVICE CHARGE (Per Customer) \$12,750.04996

COST OF POWER TIME OF USE RATES WINTER PEAK SUMMER PEAK WINTER PEAK WINTER OFF-SUMMER PEAK SUMMER OFF-PEAK **PEAK**

> \$/KW \$/KW \$/KWH \$/KWH \$/KWH \$/KWH \$12.4851 \$8.4634 \$0.0689 \$0.0412 \$0.0582 \$0.0306

SENTINEL LIGHTS (NON TIME OF USE)

DISTRIBUTION KW RATE \$6.34845

MONTHLY SERVICE CHARGE (Per Connection) \$1.49951

COST OF POWER KW RATE \$12.7859

OR

SENTINEL LIGHTS (TIME OF USE)

DISTRIBUTION KW RATE \$0.36500

MONTHLY SERVICE CHARGE (Per Connection) \$0.01779

COST OF POWER TIME OF USE RATES WINTER PEAK SUMMER PEAK

> \$/KW \$/KW \$0.0000 \$0.0000

STREET LIGHTING (NON TIME OF USE)

DISTRIBUTION KW RATE \$1.04581

MONTHLY SERVICE CHARGE (Per Connection) \$0.46882

COST OF POWER KW RATE \$24.4502

OR

STREET LIGHTING (TIME OF USE)

DISTRIBUTION KW RATE \$0.24996

MONTHLY SERVICE CHARGE (Per Connection) \$0.11278 COST OF POWER TIME OF USE RATES

WINTER PEAK SUMMER PEAK \$/KW \$/KW \$0.0000 \$0.0000

SHEET 10 - Bill Impact Analysis for 2002 Rate Schedule after 2001 and 2002 PILs Adjustments

NAME OF UTILITY NAME OF CONTACT E- Mail Address **VERSION NUMBER** Date

Erie Thames Powerlines Jeff Pettit jeffp@erie-thames power.com 25-Jan-02

LICENCE NUMBER ED-1999-0287 PHONE NUMBER 519-485-1820

This schedule shows the bill impacts using the 2002 Rate Schedule which includes the IPI - PF 2nd year PBR rate adjustment, the addition of the 2nd Installment of 1/3 Incremental MARR, the 2001 PILs deferral account estimate and the 2002 PILs estimate.

BILL IMPACT ANALYSIS: Current Bill vs. 2002 Bill (including IPI-PF, 1/3 Incremental MARR, 2001 & 2002 PILs)

RESIDENTIAL CLASS

NON-TIME OF USE	CURRENT 2001 BI	LL				2002 BILL (IPI-PF,	1/3 Incre	mental M	ARR, 2001 & 2	2002 PILs)	
ENTER DESIRED CONSUMPTION 100 kWh		KWH (enter) n/a	RATE \$/KWH n/a 0.0068	CHARGE \$	9.33 0.68	MONTHLY SERVICE CHARGE DISTRIBUTION KWH	KWH n/a 100	RATE \$/KWH n/a 0.00883	CHARGE \$ \$ 12.13 \$ 0.88	IMPACT DOLLARS	IMPACT %
	COST OF POWER KWH	100	0.0774		7.74	COST OF POWER KWH	100	0.0774			
			0.0774				100				
	CURRENT 2001 BILL	-		\$	17.75	Adjusted 2002 BILL			\$ 20.75	\$ 3.00	16.9%
MONTHLY CONSUMPTION OF 250 kWh	MONTHLY	KWH (enter)	RATE \$/KWH	CHARGE \$		MONTHLY	кwн	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT %
	SERVICE CHARGE	n/a	n/a	\$	9.33	SERVICE CHARGE	n/a	n/a	\$ 12.13		
	DISTRIBUTION KWH COST OF	250	0.0068	3 \$	1.70	DISTRIBUTION KWH	250	0.00883	\$ 2.21		
	POWER KWH	250	0.0774	1 \$	19.35	COST OF POWER KWH	250	0.0774	\$ 19.35		
	CURRENT 2001 BILL	-		\$	30.38	Adjusted 2002 BILL			\$ 33.69	\$ 3.31	10.9%
MONTHLY CONSUMPTION OF 500 kWh		KWH (enter)	RATE \$/KWH	CHARGE \$			KWH	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT
	MONTHLY SERVICE					MONTHLY SERVICE					
	CHARGE DISTRIBUTION	n/a	n/a	\$	9.33	CHARGE DISTRIBUTION	n/a	n/a	\$ 12.13		
	KWH COST OF	500	0.0068	3 \$	3.40	KWH COST OF POWER	500	0.00883	\$ 4.42		
	POWER KWH	500	0.0774	1 \$	38.70	KWH	500	0.0774	\$ 38.70		
	CURRENT 2001 BILL	-		\$	51.43	Adjusted 2002 BILL			\$ 55.24	\$ 3.81	7.4%
MONTHLY CONSUMPTION OF 750 kWh	MONTHLY SERVICE	KWH (enter)	RATE \$/KWH	CHARGE \$		MONTHLY SERVICE	кwн	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT %
	CHARGE DISTRIBUTION	n/a	n/a	\$	9.33	CHARGE DISTRIBUTION	n/a	n/a	\$ 12.13		
	KWH COST OF	750	0.0068	3 \$	5.10	KWH COST OF POWER	750	0.00883	\$ 6.63		
	POWER KWH	750	0.0774	1 \$	58.05	KWH	750	0.0774	\$ 58.05		
	CURRENT 2001 BILL	-		\$	72.48	Adjusted 2002 BILL			\$ 76.80	\$ 4.32	6.0%
MONTHLY CONSUMPTION OF 1000 kWh	MONTHLY	KWH (enter)	RATE \$/KWH	CHARGE \$		MONTHLY	KWH	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT %
	SERVICE CHARGE	n/a	n/a	\$	9.33	SERVICE CHARGE	n/a	n/a	\$ 12.13		
	DISTRIBUTION KWH	1000	0.0068	3 \$	6.80	DISTRIBUTION KWH	1000	0.00883	\$ 8.83		
	COST OF POWER KWH	1000	0.0774	1 \$	77.40	COST OF POWER KWH	1000	0.0774	\$ 77.40		
	CURRENT 2001 BILL	-		\$	93.53	Adjusted 2002 BILL			\$ 98.36	\$ 4.83	5.2%
MONTHLY CONSUMPTION OF 1500 kWh	MONTHLY	KWH (enter)	RATE \$/KWH	CHARGE \$		MONTHLY	кwн	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT %
	SERVICE CHARGE	n/a	n/a	\$	9.33	SERVICE CHARGE	n/a	n/a	\$ 12.13		
	DISTRIBUTION					DISTRIBUTION					
	KWH	1500	0.0068	5 \$	10.20	KWH	1500	0.00883	\$ 13.25		

	COST POWER	OF KWH	1500	0.0774	\$	116.10	COST OF POWER KWH	1500	0.0774	\$	116.10		
	CURRENT	2001 BIL	L		\$	135.63	Adjusted 2002 BILL			\$	141.48	\$ 5.8	4.3%
MONTHLY CONSUMPTION OF 2000 kWh			KWH (enter)	RATE \$/KWH	CHARGE \$			кwн	RATE \$/KWH	CI	HARGE \$	IMPACT DOLLARS	IMPACT %
	MONT SERV CHAR	ICE	n/a	n/a	\$	9.33	MONTHLY SERVICE CHARGE	n/a	n/a	\$	12.13		
	DISTRIBI KWI COST	UTION H	2000	0.0068		13.60	DISTRIBUTION KWH COST OF POWER	2000	0.00883	•	17.67		
	POWER	KWH	2000	0.0774	\$	154.80	KWH	2000	0.0774	\$	154.80		
	CURRENT	2001 BIL	L		\$	177.73	Adjusted 2002 BILL			\$	184.60	\$ 6.8	7 3.9%

GENERAL SERVICE < 50 KV	V

ENTER REGIRED CONCUMENTION	CURRENT 2001 E	BILL				2002 BILL (IPI-PF,	1/3 Incre	mental M	ARR, 2001 &	2002 PILs)	
ENTER DESIRED CONSUMPTION 1000 kWh	LEVEL	KWH	RATE	CHARGE			KWH	RATE	CHARGE	IMPACT	IMPACT
	MONTHLY SERVICE	(enter)	\$/KWH	\$		MONTHLY SERVICE		\$/KWH	\$	DOLLARS	%
	CHARGE DISTRIBUTION	n/a	n/a	\$	17.99	CHARGE DISTRIBUTION	n/a	n/a	\$ 23.39)	
	KWH COST OF	1000	0.0091	\$	9.10	KWH COST OF POWER	1000	0.01182	\$ 11.82	2	
	POWER KWH	1000	0.0752	2 \$	75.20	KWH	1000	0.0752	\$ 75.20)	
	CURRENT 2001 BII	LL		\$	102.29	Adjusted 2002 BILL			\$ 110.4	\$ 8.12	7.9%
MONTHLY CONSUMPTION 2000 kWh	MONTHLY	KWH (enter)	RATE \$/KWH	CHARGE \$		MONTHLY	KWH	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT %
	SERVICE CHARGE	n/a	n/a	\$	17.99	SERVICE CHARGE	n/a	n/a	\$ 23.39)	
	DISTRIBUTION KWH COST OF	2000	0.0091	\$	18.20	DISTRIBUTION KWH COST OF POWER	2000	0.01182	\$ 23.64	Į.	
	POWER KWH	2000	0.0752	2 \$	150.40	KWH	2000	0.0752	\$ 150.40)	
	CURRENT 2001 BII	LL		\$	186.59	Adjusted 2002 BILL			\$ 197.43	\$ 10.84	5.8%
MONTHLY CONSUMPTION 5000 kWh		KWH (enter)	RATE \$/KWH	CHARGE \$			кwн	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT
	MONTHLY SERVICE					MONTHLY SERVICE					
	CHARGE DISTRIBUTION	n/a	n/a	\$	17.99	CHARGE DISTRIBUTION	n/a	n/a	\$ 23.39)	
	KWH COST OF	5000	0.0091	1 \$	45.50	KWH COST OF POWER	5000	0.01182	\$ 59.10)	
	POWER KWH	5000	0.0752		376.00	KWH	5000	0.0752			
	CURRENT 2001 BII	LL		\$	439.49	Adjusted 2002 BILL			\$ 458.49	9 \$ 19.00	4.3%
MONTHLY CONSUMPTION 10,000 kWh	MONTHLY	KWH (enter)	RATE \$/KWH	CHARGE \$		MONTHLY	KWH	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT %
	SERVICE CHARGE	n/a	n/a	\$	17.99	SERVICE CHARGE	n/a	n/a	\$ 23.39)	
	DISTRIBUTION KWH	10000	0.0091	\$	91.00	DISTRIBUTION KWH	10000	0.01182	\$ 118.2		
	COST OF POWER KWH	10000	0.0752	2 \$	752.00	COST OF POWER KWH	10000	0.0752	\$ 752.00)	
	CURRENT 2001 BII	LL		\$	860.99	Adjusted 2002 BILL			\$ 893.59	\$ 32.60	3.8%
MONTHLY CONSUMPTION 20,000 KWh	MONTHLY	KWH (enter)	RATE \$/KWH	CHARGE \$		MONTHLY	KWH	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT %
	MONTHLY SERVICE CHARGE DISTRIBUTION	n/a	n/a	\$	17.99	MONTHLY SERVICE CHARGE DISTRIBUTION	n/a	n/a	\$ 23.39)	
	KWH	20000	0.0091	\$	182.00	KWH	20000	0.01182	\$ 236.42	2	
	COST OF POWER KWH	20000	0.0752	2 \$	1,504.00	COST OF POWER KWH	20000	0.0752	\$ 1,504.00)	
	CURRENT 2001 BII	LL		\$	1,703.99	Adjusted 2002 BILL			\$ 1,763.80	\$ 59.81	3.5%

GENERAL SERVICE > 50 KW NON TIME OF USE

		ĸw	RATE	CHARGE			ĸw	RATE	CHARGE	IMPACT	IMPACT
	MONTHLY	(enter)	\$/KW	\$		MONTHLY		\$/KW	\$	DOLLARS	%
	SERVICE CHARGE	n/a	n/a	\$	264.04	SERVICE CHARGE	n/a	n/a	\$ 343.22		
	DISTRIBUTION				204.04	DISTRIBUTION					
	KW COST OF	0	0.8890	\$	-	KW COST OF POWER	0	1.15539	\$ -		
	POWER KW COST OF	0	4.0784	\$	-	KW	0	4.0784	\$ -		
	POWER KWH	0	0.0514	\$	-	COST OF POWER KWH	0	0.0514	\$ -		
	CURRENT 2001 BI	LL		\$	264.04	Adjusted 2002 BILL			\$ 343.22	\$ 79.18	30.0%
MONTHLY CONSUMPTION 100kW, 30,000kWh	MONTHLY	KW (enter)	RATE \$/KW	CHARGE \$		MONTHLY	ĸw	RATE \$/KW	CHARGE \$	IMPACT DOLLARS	IMPACT %
	SERVICE CHARGE	n/a	n/a	\$	264.04	SERVICE CHARGE	n/a	n/a	\$ 343.22		
	DISTRIBUTION KW	100	0.8890	\$	88.90	DISTRIBUTION KW	100	1.15539	\$ 115.54		
	COST OF POWER KW	100	4.0784	\$	407.84	COST OF POWER KW	100	4.0784	\$ 407.84		
	COST OF POWER KWH					COST OF POWER					
	CURRENT 2001 BI	30,000 LL	0.0514	\$	1,542.00 2,302.78	Adjusted 2002 BILL	30,000	0.0514	\$ 1,542.00 \$ 2,408.60	\$ 105.82	4.6%
					,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	.,			,		
MONTHLY CONSUMPTION 100kW, 40,000kWh		KW (enter)	RATE \$/KW	CHARGE \$			KW	RATE \$/KW	CHARGE \$	IMPACT DOLLARS	IMPACT %
	MONTHLY SERVICE					MONTHLY SERVICE					
	CHARGE	n/a	n/a	\$	264.04	CHARGE	n/a	n/a	\$ 343.22		
	DISTRIBUTION KW	100	0.8890	\$	88.90	DISTRIBUTION KW	100	1.15539	\$ 115.54		
	COST OF POWER KW	100	4.0784	\$	407.84	COST OF POWER KW	100	4.0784	\$ 407.84		
	COST OF POWER KWH	40,000	0.0514		2,056.00	COST OF POWER	40,000	0.0514			
	CURRENT 2001 BI		0.0514	\$	2,816.78	Adjusted 2002 BILL	40,000	0.0514	\$ 2,922.60	\$ 105.82	3.8%
	CORRENT 2001 BI	LL		Φ	2,010.76	Adjusted 2002 BILL			\$ 2,922.00	\$ 105.62	3.0%
MONTHLY CONSUMPTION 500kW, 100,000kWh		KW (enter)	RATE \$/KW	CHARGE \$			KW	RATE \$/KW	CHARGE \$	IMPACT DOLLARS	IMPACT
,,	MONTHLY SERVICE	(,	******	•		MONTHLY SERVICE		******	•		,,
	CHARGE	n/a	n/a	\$	264.04	CHARGE	n/a	n/a	\$ 343.22		
	DISTRIBUTION KW	500	0.8890) \$	444.50	DISTRIBUTION KW	500	1.15539	\$ 577.69		
	COST OF POWER KW	500	4.0784		2,039.20	COST OF POWER KW	500	4.0784			
	COST OF					COST OF POWER					
	POWER KWH	100,000	0.0514		5,140.00	KWH	100,000	0.0514			
	CURRENT 2001 BI	LL		\$	7,887.74	Adjusted 2002 BILL			\$ 8,100.12	\$ 212.38	2.7%
MONTHLY CONSUMPTION 500kW, 250,000kWh		KW (enter)	RATE \$/KW	CHARGE \$			KW	RATE \$/KW	CHARGE \$	IMPACT DOLLARS	IMPACT %
	MONTHLY SERVICE					MONTHLY SERVICE					
	CHARGE DISTRIBUTION	n/a	n/a	\$	264.04	CHARGE DISTRIBUTION	n/a	n/a	\$ 343.22		
	KW	500	0.8890	\$	444.50	KW	500	1.15539	\$ 577.69		
	COST OF POWER KW	500	4.0784	\$	2,039.20	COST OF POWER KW	500	4.0784	\$ 2,039.20		
	COST OF POWER KWH	250,000	0.0514	\$	12,850.00	COST OF POWER KWH	250,000	0.0514	\$ 12,850.00		
	CURRENT 2001 BI			\$	15,597.74	Adjusted 2002 BILL			\$ 15,810.12	\$ 212.38	1.4%
MONTHLY CONSUMPTION		ĸw	RATE	CHARGE			ĸw	RATE	CHARGE	IMPACT	IMPACT
1000kW, 400,000kWh	MONTHLY	(enter)	\$/KW	\$		MONTHLY		\$/KW	\$	DOLLARS	%
	SERVICE					SERVICE					
	CHARGE DISTRIBUTION	n/a	n/a	\$	264.04	CHARGE DISTRIBUTION	n/a	n/a	\$ 343.22		
	KW COST OF	1000	0.8890	\$	889.00	KW COST OF POWER	1000	1.15539	\$ 1,155.39		
	POWER KW COST OF	1000	4.0784	\$	4,078.40	KW COST OF POWER	1000	4.0784	\$ 4,078.40		
	POWER KWH	400,000	0.0514	\$	20,560.00	KWH	400,000	0.0514	\$ 20,560.00		
	CURRENT 2001 BI	LL		\$	25,791.44	Adjusted 2002 BILL			\$ 26,137.01	\$ 345.57	1.3%
MONTHLY CONSUMPTION 1000kW, 500,000kWh	MONITHY	KW (enter)	RATE \$/KW	CHARGE \$		MONTHY	KW	RATE \$/KW	CHARGE \$	IMPACT DOLLARS	IMPACT %
	MONTHLY SERVICE					MONTHLY SERVICE					
	CHARGE	n/a	n/a	\$	264.04	CHARGE	n/a	n/a	\$ 343.22		

	DISTRIBUTION					DISTRIBUTION					
	KW COST OF	1000	0.8890) \$	889.00	KW COST OF POWER	1000	1.15539	\$ 1,155.39		
	POWER KW	1000	4.0784	1 \$	4,078.40	KW	1000	4.0784	\$ 4,078.40		
	COST OF	F00 000	0.054		05 700 00	COST OF POWER	500.000	0.0544	* 05 700 00		
	POWER KWH	500,000	0.0514	1 \$	25,700.00	KWH	500,000	0.0514	\$ 25,700.00		
	CURRENT 2001 BI	LL		\$	30,931.44	Adjusted 2002 BILL			\$ 31,277.01	\$ 345.57	1.1%
MONTHLY CONSUMPTION		KW	RATE	CHARGE			KW	RATE	CHARGE	IMPACT	IMPACT
3,000kW, 1,000,000kWh	MONTHLY	(enter)	\$/KW	\$		MONTHLY		\$/KW	\$	DOLLARS	%
	SERVICE					SERVICE					
	CHARGE	n/a	n/a	\$	264.04	CHARGE	n/a	n/a	\$ 343.22		
	DISTRIBUTION KW	3000	0.8890) \$	2,667.00	DISTRIBUTION KW	3000	1.15539	\$ 3,466.16		
	COST OF					COST OF POWER					
	POWER KW COST OF	3000	4.0784	1 \$	12,235.20	KW COST OF POWER	3000	4.0784	\$ 12,235.20		
	POWER KWH	1,000,000	0.0514	1 \$	51,400.00	KWH	#######	0.0514	\$ 51,400.00		
	CURRENT 2001 BI	LL		\$	66,566.24	Adjusted 2002 BILL			\$ 67,444.58	\$ 878.34	1.3%
MONTHLY CONSUMPTION 3,000kW, 1,500,000kWh		KW	RATE \$/KW	CHARGE \$			KW	RATE \$/KW	CHARGE \$	IMPACT DOLLARS	IMPACT %
3,000kw, 1,500,000kwii	MONTHLY	(enter)	Φ/ FC VV	Þ		MONTHLY		⊅/ F\ V V	Φ	DOLLARS	70
	SERVICE	-1-	- /-	•	004.04	SERVICE	/	1-	. 040.00		
	CHARGE DISTRIBUTION	n/a	n/a	\$	264.04	CHARGE DISTRIBUTION	n/a	n/a	\$ 343.22		
	KW	3000	0.8890	\$	2,667.00	KW	3000	1.15539	\$ 3,466.16		
	COST OF POWER KW	3000	4.0784	1 \$	12,235.20	COST OF POWER KW	3000	4.0784	\$ 12,235.20		
	COST OF					COST OF POWER					
	POWER KWH	1,500,000	0.0514	+ \$	77,100.00	KWH	#######	0.0514	\$ 77,100.00		
	CURRENT 2001 BI	LL		\$	92,266.24	Adjusted 2002 BILL			\$ 93,144.58	\$ 878.34	1.0%
MONTHLY CONSUMPTION		KW	RATE	CHARGE			ĸw	RATE	CHARGE	IMPACT	IMPACT
4,000kW, 1,200,000kWh		(enter)	\$/KW	\$			••••	\$/KW	\$	DOLLARS	%
	MONTHLY SERVICE					MONTHLY SERVICE					
	CHARGE	n/a	n/a	\$	264.04	CHARGE	n/a	n/a	\$ 343.22		
	DISTRIBUTION					DISTRIBUTION					
	KW COST OF	4000	0.8890) \$	3,556.00	KW COST OF POWER	4000	1.15539	\$ 4,621.54		
	COST OF POWER KW	4000	4.0784		3,556.00 16,313.60	COST OF POWER KW	4000		\$ 4,621.54 \$ 16,313.60		
	COST OF POWER KW COST OF			1 \$		COST OF POWER		4.0784			
	COST OF POWER KW COST OF	4000 1,200,000	4.0784	1 \$	16,313.60	COST OF POWER KW COST OF POWER	4000	4.0784	\$ 16,313.60	\$ 1,144.72	1.4%
	COST OF POWER KW COST OF POWER KWH	4000 1,200,000 LL	4.0784 0.0514	\$ \$ \$	16,313.60 61,680.00	COST OF POWER KW COST OF POWER KWH	4000 #######	4.0784 0.0514	\$ 16,313.60 \$ 61,680.00 \$ 82,958.36		
MONTHLY CONSUMPTION	COST OF POWER KW COST OF POWER KWH	4000 1,200,000 LL KW	4.0784 0.0514 RATE	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	16,313.60 61,680.00	COST OF POWER KW COST OF POWER KWH	4000	4.0784 0.0514 RATE	\$ 16,313.60 \$ 61,680.00 \$ 82,958.36	IMPACT	IMPACT
MONTHLY CONSUMPTION 4,000kW, 1,800,000kWh	COST OF POWER KW COST OF POWER KWH CURRENT 2001 BI	4000 1,200,000 LL	4.0784 0.0514	\$ \$ \$	16,313.60 61,680.00	COST OF POWER KW COST OF POWER KWH Adjusted 2002 BILL MONTHLY	4000 #######	4.0784 0.0514	\$ 16,313.60 \$ 61,680.00 \$ 82,958.36		
	COST OF POWER KW COST OF POWER KWH CURRENT 2001 BI MONTHLY SERVICE	4000 1,200,000 LL KW (enter)	4.0784 0.0514 RATE \$/KW	\$ \$ CHARGE	16,313.60 61,680.00 81,813.64	COST OF POWER KW COST OF POWER KWH Adjusted 2002 BILL MONTHLY SERVICE	4000 ####### KW	4.0784 0.0514 RATE \$/KW	\$ 16,313.60 \$ 61,680.00 \$ 82,958.36 CHARGE \$	IMPACT	IMPACT
	COST OF POWER KW COST OF POWER KWH CURRENT 2001 BI	4000 1,200,000 LL KW	4.0784 0.0514 RATE	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	16,313.60 61,680.00	COST OF POWER KW COST OF POWER KWH Adjusted 2002 BILL MONTHLY	4000 #######	4.0784 0.0514 RATE	\$ 16,313.60 \$ 61,680.00 \$ 82,958.36	IMPACT	IMPACT
	COST OF POWER KW COST OF POWER KWH CURRENT 2001 BI MONTHLY SERVICE CHARGE DISTRIBUTION KW	4000 1,200,000 LL KW (enter)	4.0784 0.0514 RATE \$/KW	\$ \$ CHARGE \$	16,313.60 61,680.00 81,813.64	COST OF POWER KW COST OF POWER KWH Adjusted 2002 BILL MONTHLY SERVICE CHARGE DISTRIBUTION KW	4000 ####### KW n/a	4.0784 0.0514 RATE \$/KW	\$ 16,313.60 \$ 61,680.00 \$ 82,958.36 CHARGE \$	IMPACT	IMPACT
	COST OF POWER KW COST OF POWER KWH CURRENT 2001 BI MONTHLY SERVICE CHARGE DISTRIBUTION	4000 1,200,000 LL KW (enter)	4.0784 0.0514 RATE \$/KW	\$ CHARGE \$	16,313.60 61,680.00 81,813.64	COST OF POWER KW COST OF POWER KWH Adjusted 2002 BILL MONTHLY SERVICE CHARGE DISTRIBUTION	4000 ####### KW n/a	4.0784 0.0514 RATE \$/KW n/a 1.15539	\$ 16,313.60 \$ 61,680.00 \$ 82,958.36 CHARGE \$	IMPACT	IMPACT
	COST OF POWER KW COST OF POWER KWH CURRENT 2001 BI MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF	4000 1,200,000 LL KW (enter) n/a 4000 4000	4.0784 0.0514 RATE \$/KW n/a 0.8890 4.0784	CHARGE \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	16,313.60 61,680.00 81,813.64 264.04 3,556.00 16,313.60	COST OF POWER KW COST OF POWER KWH Adjusted 2002 BILL MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER	4000 ####### KW n/a 4000 4000	4.0784 0.0514 RATE \$/KW n/a 1.15539 4.0784	\$ 16,313.60 \$ 61,680.00 \$ 82,958.36 CHARGE \$ 343.22 \$ 4,621.54 \$ 16,313.60	IMPACT	IMPACT
	COST OF POWER KW COST OF POWER KWH CURRENT 2001 BI MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW	4000 1,200,000 LL KW (enter) n/a 4000 4000	4.0784 0.0514 RATE \$/KW n/a 0.8890	CHARGE \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	16,313.60 61,680.00 81,813.64 264.04 3,556.00	COST OF POWER KW COST OF POWER KWH Adjusted 2002 BILL MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW	4000 ####### KW n/a 4000	4.0784 0.0514 RATE \$/KW n/a 1.15539 4.0784	\$ 16,313.60 \$ 61,680.00 \$ 82,958.36 CHARGE \$ \$ 343.22 \$ 4,621.54	IMPACT	IMPACT
	COST OF POWER KW COST OF POWER KWH CURRENT 2001 BI MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF	4000 1,200,000 LLL KW (enter) n/a 4000 4000 1,800,000	4.0784 0.0514 RATE \$/KW n/a 0.8890 4.0784	CHARGE \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	16,313.60 61,680.00 81,813.64 264.04 3,556.00 16,313.60	COST OF POWER KW COST OF POWER KWH Adjusted 2002 BILL MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER	4000 ####### KW n/a 4000 4000	4.0784 0.0514 RATE \$/KW n/a 1.15539 4.0784	\$ 16,313.60 \$ 61,680.00 \$ 82,958.36 CHARGE \$ 343.22 \$ 4,621.54 \$ 16,313.60	IMPACT	IMPACT %
	COST OF POWER KW COST OF POWER KWH CURRENT 2001 BI MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER KWH CURRENT 2001 BI	4000 1,200,000 LLL KW (enter) n/a 4000 4000 1,800,000	4.0784 0.0514 RATE \$/KW n/a 0.8890 4.0784	\$ CHARGE \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	16,313.60 61,680.00 81,813.64 264.04 3,556.00 16,313.60 92,520.00	COST OF POWER KW COST OF POWER KWH Adjusted 2002 BILL MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER KWH	4000 ####### KW n/a 4000 4000	4.0784 0.0514 RATE \$/KW n/a 1.15539 4.0784	\$ 16,313.60 \$ 61,680.00 \$ 82,958.36 CHARGE \$ 343.22 \$ 4,621.54 \$ 16,313.60 \$ 92,520.00	IMPACT DOLLARS	IMPACT %
4,000kW, 1,800,000kWh	COST OF POWER KW COST OF POWER KWH CURRENT 2001 BI MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER KWH CURRENT 2001 BI	4000 1,200,000 LL KW (enter) n/a 4000 4000 1,800,000 LL	4.0784 0.0514 RATE \$/KW n/a 0.8890 4.0784	\$ CHARGE \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	16,313.60 61,680.00 81,813.64 264.04 3,556.00 16,313.60 92,520.00	COST OF POWER KW COST OF POWER KWH Adjusted 2002 BILL MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER KWH	4000 ####### KW n/a 4000 4000 ########	4.0784 0.0514 RATE \$/KW n/a 1.15539 4.0784 0.0514	\$ 16,313.60 \$ 61,680.00 \$ 82,958.36 CHARGE \$ 343.22 \$ 4,621.54 \$ 16,313.60 \$ 92,520.00 \$ 113,798.36	IMPACT DOLLARS	IMPACT %
GENERAL SERVICE >50 KW T	COST OF POWER KW COST OF POWER KWH CURRENT 2001 BI MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER KWH CURRENT 2001 BI TIME OF USE CURRENT 2001 I	4000 1,200,000 LL KW (enter) n/a 4000 4000 1,800,000 LL	4.0784 0.0514 RATE \$/KW n/a 0.8890 4.0784	\$ CHARGE \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	16,313.60 61,680.00 81,813.64 264.04 3,556.00 16,313.60 92,520.00 112,653.64	COST OF POWER KW COST OF POWER KWH Adjusted 2002 BILL MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER KWH Adjusted 2002 BILL	4000 ####### KW n/a 4000 4000 ########	4.0784 0.0514 RATE \$/KW n/a 1.15539 4.0784 0.0514	\$ 16,313.60 \$ 61,680.00 \$ 82,958.36 CHARGE \$ 343.22 \$ 4,621.54 \$ 16,313.60 \$ 92,520.00 \$ 113,798.36	IMPACT DOLLARS	IMPACT %
4,000kW, 1,800,000kWh GENERAL SERVICE >50 KW 1	COST OF POWER KW COST OF POWER KWH CURRENT 2001 BI MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER KWH CURRENT 2001 BI	4000 1,200,000 LL KW (enter) n/a 4000 4000 1,800,000 LL	4.0784 0.0514 RATE \$/KW n/a 0.8890 4.0784 0.0514	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	16,313.60 61,680.00 81,813.64 264.04 3,556.00 16,313.60 92,520.00 112,653.64	COST OF POWER KW COST OF POWER KWH Adjusted 2002 BILL MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER KWH Adjusted 2002 BILL	4000 ####### KW n/a 4000 4000 #######	4.0784 0.0514 RATE \$/KW n/a 1.15539 4.0784 0.0514	\$ 16,313.60 \$ 61,680.00 \$ 82,958.36 CHARGE \$ 343.22 \$ 4,621.54 \$ 16,313.60 \$ 92,520.00 \$ 113,798.36	IMPACT DOLLARS \$ 1,144.72	IMPACT %
GENERAL SERVICE >50 KW T	COST OF POWER KW COST OF POWER KWH CURRENT 2001 BI MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER KWH CURRENT 2001 BI TIME OF USE CURRENT 2001 I	4000 1,200,000 LL KW (enter) n/a 4000 4000 1,800,000 LL	4.0784 0.0514 RATE \$/KW n/a 0.8890 4.0784	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	16,313.60 61,680.00 81,813.64 264.04 3,556.00 16,313.60 92,520.00 112,653.64	COST OF POWER KW COST OF POWER KWH Adjusted 2002 BILL MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER KWH Adjusted 2002 BILL 2002 BILL (IPI-PF	4000 ####### KW n/a 4000 4000 ########	4.0784 0.0514 RATE \$/KW n/a 1.15539 4.0784 0.0514	\$ 16,313.60 \$ 61,680.00 \$ 82,958.36 CHARGE \$ 343.22 \$ 4,621.54 \$ 16,313.60 \$ 92,520.00 \$ 113,798.36	IMPACT DOLLARS	IMPACT %
GENERAL SERVICE >50 KW T	COST OF POWER KW COST OF POWER KWH CURRENT 2001 BI MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER KWH CURRENT 2001 BI TIME OF USE CURRENT 2001 I EVELS WINTER	4000 1,200,000 LL KW (enter) n/a 4000 4000 1,800,000 LL BILL KW	4.0784 0.0514 RATE \$/KW n/a 0.8890 4.0784 0.0514	\$ \$ CHARGE \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	16,313.60 61,680.00 81,813.64 264.04 3,556.00 16,313.60 92,520.00 112,653.64	COST OF POWER KW COST OF POWER KWH Adjusted 2002 BILL MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER KWH Adjusted 2002 BILL 2002 BILL (IPI-PF WINTER	4000 ###### KW n/a 4000 4000 #######	4.0784 0.0514 RATE \$/KW n/a 1.15539 4.0784 0.0514 mental M RATE \$/KW	\$ 16,313.60 \$ 61,680.00 \$ 82,958.36 CHARGE \$ 343.22 \$ 4,621.54 \$ 16,313.60 \$ 92,520.00 \$ 113,798.36 ARR, 2001 & 2	IMPACT DOLLARS \$ 1,144.72	IMPACT %
GENERAL SERVICE >50 KW T	COST OF POWER KW COST OF POWER KWH CURRENT 2001 BI MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KWH CURRENT 2001 BI TIME OF USE CURRENT 2001 II EVELS WINTER	4000 1,200,000 LL KW (enter) n/a 4000 4000 1,800,000 LL	4.0784 0.0514 RATE \$/KW n/a 0.8890 4.0784 0.0514	\$ \$ CHARGE \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	16,313.60 61,680.00 81,813.64 264.04 3,556.00 16,313.60 92,520.00 112,653.64	COST OF POWER KW COST OF POWER KWH Adjusted 2002 BILL MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KWH Adjusted 2002 BILL 2002 BILL (IPI-PF WINTER DISTRIBUTION KW KW COST OF POWER KWH	4000 ####### KW n/a 4000 4000 #######	4.0784 0.0514 RATE \$/KW n/a 1.15539 4.0784 0.0514	\$ 16,313.60 \$ 61,680.00 \$ 82,958.36 CHARGE \$ 343.22 \$ 4,621.54 \$ 16,313.60 \$ 92,520.00 \$ 113,798.36	IMPACT DOLLARS \$ 1,144.72	IMPACT %
GENERAL SERVICE >50 KW T	COST OF POWER KW COST OF POWER KWH CURRENT 2001 BI MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KWH CURRENT 2001 BI TIME OF USE CURRENT 2001 I EVELS WINTER DISTRIBUTION KW KW COST OF POWER KWH CURRENT 2001 I	4000 1,200,000 LLL KW (enter) n/a 4000 4000 1,800,000 LL BILL KW	4.0784 0.0514 RATE \$/KW n/a 0.8890 4.0784 0.0514 RATE \$/kW	CHARGE CHARGE S S S S S CH	16,313.60 61,680.00 81,813.64 264.04 3,556.00 16,313.60 92,520.00 112,653.64	COST OF POWER KW COST OF POWER KWH Adjusted 2002 BILL MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KWH Adjusted 2002 BILL 2002 BILL (IPI-PF WINTER DISTRIBUTION KW W COST OF POWER KWH Adjusted 2002 BILL	4000 ###### KW n/a 4000 4000 ####### , 1/3 Increr	4.0784 0.0514 RATE \$/KW n/a 1.15539 4.0784 0.0514 mental M RATE \$/KW 1.3900	\$ 16,313.60 \$ 61,680.00 \$ 82,958.36 CHARGE \$ 343.22 \$ 4,621.54 \$ 16,313.60 \$ 92,520.00 \$ 113,798.36 ARR, 2001 & 2 CHARGE \$ 139.00	IMPACT DOLLARS \$ 1,144.72	IMPACT %
GENERAL SERVICE >50 KW T	COST OF POWER KW COST OF POWER KWH CURRENT 2001 BI MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KWH CURRENT 2001 BI TIME OF USE CURRENT 2001 II EVELS WINTER	4000 1,200,000 LL KW (enter) n/a 4000 4000 1,800,000 LL BILL KW	4.0784 0.0514 RATE \$/KW n/a 0.8890 4.0784 0.0514 RATE \$/kW 1.0698	CHARGE CHARGE S S S S S CH	16,313.60 61,680.00 81,813.64 264.04 3,556.00 16,313.60 92,520.00 112,653.64	COST OF POWER KW COST OF POWER KWH Adjusted 2002 BILL MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KWH Adjusted 2002 BILL 2002 BILL (IPI-PF WINTER DISTRIBUTION KW KW COST OF POWER KWH DISTRIBUTION KW LOST OF POWER KWH DISTRIBUTION KW LOST OF POWER KWH DEMAND CHARGE DEMAND CHARGE DEMAND CHARGE ENDER CHARGE DEMAND CHARGE DEMAND CHARGE DEMAND CHARGE DEMAND COST OF POWER Demand Charge	4000 ###### KW n/a 4000 4000 #######	4.0784 0.0514 RATE \$/KW n/a 1.15539 4.0784 0.0514 Mental M RATE \$/kW 1.3900 9.5524 RATE	\$ 16,313.60 \$ 61,680.00 \$ 82,958.36 CHARGE \$ 343.22 \$ 4,621.54 \$ 16,313.60 \$ 92,520.00 \$ 113,798.36 ARR, 2001 & 2 CHARGE \$ 139.00	IMPACT DOLLARS \$ 1,144.72	IMPACT %
GENERAL SERVICE >50 KW T	COST OF POWER KW COST OF POWER KWH CURRENT 2001 BI MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KWH CURRENT 2001 BI TIME OF USE [CURRENT 2001 II EVELS WINTER DISTRIBUTION KW KW COST OF POWER COST OF	4000 1,200,000 LL KW (enter) n/a 4000 4000 1,800,000 LL BILL KW 100 100 kWh	4.0784 0.0514 RATE \$/KW n/a 0.8890 4.0784 0.0514 RATE \$/kW 1.0696 9.5524 RATE \$/kWh	CHARGE \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	16,313.60 61,680.00 81,813.64 264.04 3,556.00 16,313.60 92,520.00 112,653.64 ARGE \$ 106.95	COST OF POWER KW COST OF POWER KWH Adjusted 2002 BILL MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KWH Adjusted 2002 BILL 2002 BILL (IPI-PF WINTER DISTRIBUTION KW KW COST OF POWER	4000 ###### KW n/a 4000 4000 ####### KW 100 100 kWh	4.0784 0.0514 RATE \$/kW n/a 1.15539 4.0784 0.0514 Mental M RATE \$/kW 1.3900 9.5524 RATE \$/kWh	\$ 16,313.60 \$ 61,680.00 \$ 82,958.36 CHARGE \$ 343.22 \$ 4,621.54 \$ 16,313.60 \$ 92,520.00 \$ 113,798.36 ARR, 2001 & 2 CHARGE \$ 139.00 \$ 955.24	IMPACT DOLLARS \$ 1,144.72	IMPACT %
GENERAL SERVICE >50 KW T	COST OF POWER KW COST OF POWER KWH CURRENT 2001 BI MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KWH CURRENT 2001 BI TIME OF USE CURRENT 2001 II EVELS WINTER DISTRIBUTION KW KW COST OF POWER KWH COST OF POWER COST	4000 1,200,000 LL KW (enter) n/a 4000 4000 1,800,000 LL BILL KW 100	4.0784 0.0514 RATE \$/KW n/a 0.8890 4.0784 0.0514 RATE \$/kW 1.0698	CHARGE \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	16,313.60 61,680.00 81,813.64 264.04 3,556.00 16,313.60 92,520.00 112,653.64	COST OF POWER KW COST OF POWER KWH Adjusted 2002 BILL MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KWH Adjusted 2002 BILL 2002 BILL (IPI-PF WINTER DISTRIBUTION KW KW COST OF POWER KWH DISTRIBUTION KW LOST OF POWER KWH DISTRIBUTION KW LOST OF POWER KWH DEMAND CHARGE DEMAND CHARGE DEMAND CHARGE ENDER CHARGE DEMAND CHARGE DEMAND CHARGE DEMAND CHARGE DEMAND COST OF POWER Demand Charge	4000 ###### KW n/a 4000 4000 ####### , 1/3 Increr KW 100 100	4.0784 0.0514 RATE \$/KW n/a 1.15539 4.0784 0.0514 Mental M RATE \$/kW 1.3900 9.5524 RATE	\$ 16,313.60 \$ 61,680.00 \$ 82,958.36 CHARGE \$ 343.22 \$ 4,621.54 \$ 16,313.60 \$ 92,520.00 \$ 113,798.36 ARR, 2001 & 2 CHARGE \$ 139.00 \$ 955.24	IMPACT DOLLARS \$ 1,144.72	IMPACT %
GENERAL SERVICE >50 KW T	COST OF POWER KW COST OF POWER KWH CURRENT 2001 BI MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KWH CURRENT 2001 BI TIME OF USE CURRENT 2001 BI EVELS WINTER DISTRIBUTION KW KW COST OF POWER DEMAND CHARGE COST OF POWER WINTER OFF PEAK WINTER OFF PEAK	4000 1,200,000 LL KW (enter) n/a 4000 4000 1,800,000 LL BILL KW 100 100 kWh	4.0784 0.0514 RATE \$/KW n/a 0.8890 4.0784 0.0514 RATE \$/kW 1.0696 9.5524 RATE \$/kWh	CHARGE \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	16,313.60 61,680.00 81,813.64 264.04 3,556.00 16,313.60 92,520.00 112,653.64 ARGE \$ 106.95	COST OF POWER KW COST OF POWER KWH Adjusted 2002 BILL MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KWH Adjusted 2002 BILL 2002 BILL (IPI-PF WINTER DISTRIBUTION KW COST OF POWER KWH COST OF POWER KWH COST OF POWER COST OF POWER COST OF POWER Demand Charge COST OF POWER WINTER PEAK WINTER OFF PEAK	4000 ###### KW n/a 4000 4000 ####### KW 100 100 kWh	4.0784 0.0514 RATE \$/kW n/a 1.15539 4.0784 0.0514 Mental M RATE \$/kW 1.3900 9.5524 RATE \$/kWh	\$ 16,313.60 \$ 61,680.00 \$ 82,958.36 CHARGE \$ 343.22 \$ 4,621.54 \$ 16,313.60 \$ 92,520.00 \$ 113,798.36 ARR, 2001 & 2 CHARGE \$ 139.00 \$ 955.24	IMPACT DOLLARS \$ 1,144.72	IMPACT %
GENERAL SERVICE >50 KW T	COST OF POWER KW COST OF POWER KWH COST OF POWER WHITER DISTRIBUTION KW COST OF POWER KWH COST OF POWER KWH COST OF POWER KWH COST OF POWER WINTER PEAK WINTER PEAK WINTER PEAK WINTER OFF	4000 1,200,000 LL KW (enter) n/a 4000 4000 1,800,000 LL BILL KW 100 100 kWh 20,000	4.0784 0.0514 RATE \$/KW n/a 0.8890 4.0784 0.0514 RATE \$/kW 1.0698 9.5524 RATE \$/kWh 0.0703	CHARGE \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	16,313.60 61,680.00 81,813.64 264.04 3,556.00 16,313.60 92,520.00 112,653.64 106.95 955.24 1,406.00	COST OF POWER KW COST OF POWER KWH Adjusted 2002 BILL MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KWH Adjusted 2002 BILL 2002 BILL (IPI-PF WINTER DISTRIBUTION KW KW COST OF POWER KWH COST OF POWER KWINTER PEAK WINTER PEAK	4000 ###### KW n/a 4000 4000 ####### / 1/3 Increr KW 100 100 kWh 20,000	4.0784 0.0514 RATE \$/kW n/a 1.15539 4.0784 0.0514 Mental M RATE \$/kW 1.3900 9.5524 RATE \$/kWh 0.0703	\$ 16,313.60 \$ 61,680.00 \$ 82,958.36 CHARGE \$ 343.22 \$ 4,621.54 \$ 16,313.60 \$ 92,520.00 \$ 113,798.36 ARR, 2001 & 2 CHARGE \$ 139.00 \$ 955.24	IMPACT DOLLARS \$ 1,144.72	IMPACT %
GENERAL SERVICE >50 KW T	COST OF POWER KW COST OF POWER KWH CURRENT 2001 BI MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KWH CURRENT 2001 BI TIME OF USE CURRENT 2001 I EVELS WINTER DISTRIBUTION KW KW COST OF POWER KWH COST OF POWER COST OF POWER WINTER	4000 1,200,000 LL KW (enter) n/a 4000 4000 1,800,000 LL BILL KW 100 100 kWh 20,000	4.0784 0.0514 RATE \$/KW n/a 0.8890 4.0784 0.0514 RATE \$/kW 1.0698 9.5524 RATE \$/kWh 0.0703	CHARGE \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	16,313.60 61,680.00 81,813.64 264.04 3,556.00 16,313.60 92,520.00 112,653.64 106.95 955.24 1,406.00	COST OF POWER KW COST OF POWER KWH Adjusted 2002 BILL MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KWH Adjusted 2002 BILL 2002 BILL (IPI-PF WINTER DISTRIBUTION KW KW COST OF POWER WINTER PEAK WINTER OFF PEAK MONTHLY	4000 ###### KW n/a 4000 4000 ####### / 1/3 Increr KW 100 100 kWh 20,000	4.0784 0.0514 RATE \$/kW n/a 1.15539 4.0784 0.0514 Mental M RATE \$/kW 1.3900 9.5524 RATE \$/kWh 0.0703	\$ 16,313.60 \$ 61,680.00 \$ 82,958.36 CHARGE \$ 343.22 \$ 4,621.54 \$ 16,313.60 \$ 92,520.00 \$ 113,798.36 ARR, 2001 & 2 CHARGE \$ 139.00 \$ 955.24	IMPACT DOLLARS \$ 1,144.72	IMPACT %
GENERAL SERVICE >50 KW T	COST OF POWER KW COST OF POWER KWH CURRENT 2001 BI MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KWH CURRENT 2001 BI TIME OF USE CURRENT 2001 I EVELS WINTER DISTRIBUTION KW KW COST OF POWER COST OF POWER COST OF POWER CURRENT 2001 I EVELS WINTER	4000 1,200,000 LL KW (enter) n/a 4000 4000 1,800,000 LL BILL KW 100 100 kWh 20,000	4.0784 0.0514 RATE \$/KW n/a 0.8890 4.0784 0.0514 RATE \$/kW 1.0698 9.5524 RATE \$/kWh 0.0703	CHARGE \$ S S S S S S S S S S S S S S S S S S	16,313.60 61,680.00 81,813.64 264.04 3,556.00 16,313.60 92,520.00 112,653.64 106.95 955.24 1,406.00 836.00	COST OF POWER KW COST OF POWER KWH Adjusted 2002 BILL MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KWH Adjusted 2002 BILL 2002 BILL (IPI-PF WINTER DISTRIBUTION KW KW COST OF POWER KWH COST OF POWER KWH COST OF POWER KWH LOOST OF POWER KWH LOOST OF POWER KWH LOOST OF POWER KWH COST OF POWER WINTER PEAK WINTER OFF PEAK MONTHLY SERVICE	4000 ###### KW n/a 4000 4000 ####### / 1/3 Increr KW 100 100 kWh 20,000	4.0784 0.0514 RATE \$/kW n/a 1.15539 4.0784 0.0514 Mental M RATE \$/kW 1.3900 9.5524 RATE \$/kWh 0.0703	\$ 16,313.60 \$ 61,680.00 \$ 82,958.36 CHARGE \$ 343.22 \$ 4,621.54 \$ 16,313.60 \$ 92,520.00 \$ 113,798.36 ARR, 2001 & 2 CHARGE \$ 139.00 \$ 955.24 \$ 1,406.00 \$ 836.00	IMPACT DOLLARS \$ 1,144.72	IMPACT %

SUMMER SUMMER

	ĸw	RATE \$/kW	c	CHARGE \$		KW	RATE \$/kW	(HARGE \$	IMPACT DOLLARS	IMPACT %
DISTRIBUTION KW kW COST OF POWER	100	1.0695	\$	106.95	DISTRIBUTION kW kW COST OF POWER	100	1.3900	\$	139.00		
Demand Charge	100	7.1786 RATE	\$	717.86	Demand Charge	100	7.1786 RATE	\$	717.86		
COST OF POWER	kWh	\$/kWh			COST OF POWER	kWh	\$/kWh				
SUMMER PEAK SUMMER OFF	20,000	0.0589	\$	1,178.00	SUMMER PEAK SUMMER OFF	20,000	0.0589	\$	1,178.00		
PEAK MONTHLY SERVICE	20,000	0.0309	\$	618.00	PEAK MONTHLY SERVICE	20,000	0.0309	\$	618.00		
CHARGE			\$	4,159.61	CHARGE			\$	5,407.04		
TOTAL			\$	6,780.42	TOTAL			\$	8,059.90	\$ 1,279.48	18.9%

GENERAL SERVICE - INTERMEDIATE USE

CURRENT 2001 BILL	2002 BILL (IPI-PF, 1/3 Incremental MARR, 2001 & 2002 PILs
CORRENT 2001 BILL	2002 BILL (IPI-PF, 1/3 Incremental WARK, 2001 & 2002 PIL

ENTER DESIRED CONSUMPTION L	LEVELS
000kW, 1,200,000kWh	WINTE

WINTER				,	WINTER						
	KW	RATE \$/kW	CHARG \$	iΕ		KW	RATE \$/kW	CHARGE \$	IMPACT DOLLARS	IMPAC %	
DISTRIBUTION KW kW COST OF	4000	0.9335	\$ 3	3,734.00	DISTRIBUTION kW kW COST OF	4000	1.2132	\$ 4,852.88			
POWER Demand Charge	4000	8.7146 RATE	\$ 34	1,858.40	POWER Demand Charge	4000	8.7146 RATE	\$ 34,858.40			
COST OF POWER WINTER PEAK WINTER OFF	kWh 600,000	\$/kWh 0.0716	\$ 42	2,960.00	COST OF POWER WINTER PEAK WINTER OFF	kWh 600,000	\$/kWh 0.0716	\$ 42,960.00			
PEAK MONTHLY SERVICE	600,000	0.0427	\$ 25	5,620.00	PEAK MONTHLY SERVICE	600,000	0.0427	\$ 25,620.00			
CHARGE			\$ 4	1,834.82	CHARGE			\$ 6,284.74			
TOTAL			\$ 112	2,007.22	TOTAL			\$ 114,576.02	\$ 2,568.80	2	.3%

SUMMER				SUMMER					
	KW	RATE \$/kW	CHARGE \$		KW	RATE \$/kW	CHARGE \$	IMPACT DOLLARS	IMPACT %
DISTRIBUTION				DISTRIBUTION				-	
kW	4000	0.9335	\$ 3,734.00	kW	4000	1.2132	\$ 4,852.88		
kW COST OF				kW COST OF					
POWER				POWER					
Demand Charge	4000	7.9881	\$ 31,952.40	Demand Charge	4000	7.9881	\$ 31,952.40		
		RATE				RATE			
COST OF POWER	kWh	\$/kWh		COST OF POWER	kWh	\$/kWh			
SUMMER PEAK	600,000	0.0604	\$ 36,240.00	SUMMER PEAK	600,000	0.0604	\$ 36,240.00		
SUMMER OFF				SUMMER OFF					
PEAK	600,000	0.0317	\$ 18,990.00	PEAK	600,000	0.0317	\$ 18,990.00		
MONTHLY				MONTHLY					
SERVICE				SERVICE					
CHARGE			\$ 4,834.82	CHARGE			\$ 6,284.74		
TOTAL			\$ 95,751.22	TOTAL			\$ 98,320.02	\$ 2,568.80	2.7%

LARGE USE

CURRENT 2001 BILL | 2002 BILL (IPI-PF, 1/3 Incremental MARR, 2001 & 2002 PILs)

ENTER DESIRED CONSUMPTION LE	VELS
6000kW, 3,000,000kWh	WINT

WINTER				WINTER					
	KW	RATE \$/kW	CHARGE \$		KW	RATE \$/kW	CHARGE \$	IMPACT DOLLARS	IMPACT %
DISTRIBUTION kW kW COST OF POWER	6000	0.4348	\$ 2,608.80	DISTRIBUTION kW kW COST OF POWER	6000	0.5651	\$ 3,390.52		
Demand Charge	6000	12.4851 RATE	\$ 74,910.60	Demand Charge	6000	12.4851 RATE	\$ 74,910.60		
COST OF POWER	kWh	\$/kWh		COST OF POWER	kWh	\$/kWh			
WINTER PEAK WINTER OFF	1,500,000	0.0689	\$ 103,350.00	WINTER PEAK WINTER OFF	######	0.0689	\$ 103,350.00		
PEAK MONTHLY SERVICE	1,500,000	0.0412	\$ 61,800.00	PEAK MONTHLY SERVICE	1,500,000	0.0412	\$ 61,800.00		
CHARGE			\$ 9,808.55	CHARGE			\$ 12,750.05		
TOTAL			\$ 252,477.95	TOTAL			\$ 256,201.17	\$ 3,723.22	1.5%

SUMMER				SUMMER					
	KW	RATE \$/kW	CHARGE \$		KW	RATE \$/kW	CHARGE \$	IMPACT DOLLARS	IMPACT %
DISTRIBUTION kW	6000	0.4348 \$	2,608.80	DISTRIBUTION kW	6000	0.5651 \$	3,390.52		

kW COST OF POWER				kW COST OF POWER						
Demand Charge	6000	8.4634 RATE	\$ 50,780.40	Demand Charge	6000	8.4634 RATE	\$	50,780.40		
COST OF POWER	kWh	\$/kWh		COST OF POWER	kWh	\$/kWh				
SUMMER PEAK SUMMER OFF	1,500,000	0.0582	\$ 87,300.00	SUMMER PEAK SUMMER OFF	#######	0.0582	\$	87,300.00		
PEAK MONTHLY SERVICE	1,500,000	0.0306	\$ 45,900.00	PEAK MONTHLY SERVICE	1,500,000	0.0306	\$	45,900.00		
CHARGE			\$ 9,808.55	CHARGE			\$	12,750.05		
TOTAL			\$ 196,397.75	TOTAL			\$ 2	200,120.97	\$ 3,723.22	1.9%

SHEET 11 - Z-Factor Adder Calculation

NAME OF UTILITY NAME OF CONTACT E- Mail Address **VERSION NUMBER Date**

Erie Thames Powerlines Jeff Pettit jeffp@erie-thames power.com 25-Jan-02

LICENCE NUMBER **PHONE NUMBER**

ED-1999-0287 519-485-1820

This schedule allows LDCs to input the Applied for Value for a Z-Factor.

The amount is allocated to the classes in the same manner as the PILs amount added on Sheet 6 and is recovered as a rate adder.

Enter the applied for Value for the Z-factor:

The Table below uses the 2001 statistics for your LDC to allocate the Z-Factor amount.

The share of class distribution revenue in 2001 is used to allocate this amount to the rate classes.

When this data was added on Sheet 6, it will also appear in the table below.

1999 Statistics by Class	kW	kWh	Number of Customers	Distribution Revenues	2001 Revenue Shares	2002 Z-Factor for Recover	
RESIDENTIAL CLASS	-	106,336,959	11,308	\$1,815,301.11	55.12%	\$	_
GENERAL SERVICE <50 KW CLASS	-	18,425,012	1,359	\$420,728.80	12.78%	\$	-
GENERAL SERVICE >50 KW NON TIME OF USE	288,632	-	142	\$645,215.23	19.59%	\$	-
GENERAL SERVICE >50 KW TIME OF USE	53,234	-	2	\$143,163.31	4.35%	\$	-
INTERMEDIATE USE	35,445	-	1	\$83,201.17	2.53%	\$	-
LARGE USER CLASS	154,384	-	1	\$168,793.00	5.13%	\$	-
SENTINEL LIGHTS	22	-	66	\$65.00	0.00%	\$	-
STREET LIGHTING CLASS	8,207	-	2,660	\$16,605.61	0.50%	\$	-
TOTALS				\$3,293,073.23	1.00		-
						\$	-

Residential Class

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below

	VARIABLE CHARGE REVENUE Percentage 0.363	C RI	ERVICE HARGE EVENUE crcentage 0.637	ALLOCATED Z- Factor Amount for Recovery
(A) ALLOCATED 2002 Z-Factor (Total in Cell G26 above)	\$ -	\$	-	\$ -
(B) RETAIL KWH	106,336,959			
(C) NUMBER OF CUSTOMERS			11,308	
(D) ADDITIONAL DISTRIBUTION KWH RATE (\$/KWH) (A)/(B (this amount is added to the kWh rate shown on Sheet 9 and the total new rate appears on the Rate Schedule on Sheet 12)	\$0.000000			
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 9a the total new Service Charge appears on the Rate Schedule on			\$0.0000	

General Service <50kW Class

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below

		VARIABLE CHARGE REVENUE Percentage 0.363	CH/ REV Perc	RVICE ARGE ENUE entage	ALLOCATED Z- Factor Amount for Recovery
		0.303	0.	031	10078
(A) ALLOCATED 2002 Z-Factor (Total in Cell G27 above)	\$	-	\$	-	\$ -
(B) RETAIL KWH		18,425,012			
(C) NUMBER OF CUSTOMERS				1,359	
(D) ADDITIONAL DISTRIBUTION KWH RATE (\$/KWH) (A)/(E) (this amount is added to the kWh rate shown on Sheet 9 and the total new rate appears on the Rate Schedule on Sheet 12)	3	\$0.000000			
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 9 the total new Service Charge appears on the Rate Schedule or		eet 12)	(\$0.0000	

General Service >50kW Class Non TOU

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below

	ı	VARIABLE CHARGE REVENUE Percentage 0.363	CH RE Per	RVICE HARGE VENUE centage 0.637	Factor I	OCATED Z- or Amount Recovery
(A) ALLOCATED 2002 Z-Factor (Total in Cell G28 above)	\$	-	\$	-	\$	-
(B) RETAIL KW		288,632				
(C) NUMBER OF CUSTOMERS				142		
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 9 and the total new rate appears on the Rate Schedule on Sheet 12)		\$0.000000				
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 9 the total new Service Charge appears on the Rate Schedule or		et 12)		\$0.0000		

General Service >50kW ClassTOU

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below

	•	•				
	F	/ARIABLE CHARGE REVENUE Percentage	CH RE\	RVICE ARGE /ENUE centage	Fac	OCATED Z- ctor Amount r Recovery
		0.363	0	.637		100%
(A) ALLOCATED 2002 Z-Factor (Total in Cell G29 above)	\$	-	\$	-	\$	-
(B) RETAIL KW		53,234				
(C) NUMBER OF CUSTOMERS				2		
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 9 and the total new rate appears on the Rate Schedule on Sheet 12)		\$0.000000				
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 9a the total new Service Charge appears on the Rate Schedule on		et 12)		\$0.0000		

Intermediate Class

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below

		VARIABLE CHARGE REVENUE	CHA	RVICE ARGE ENUE	Factor	ATED Z- Amount ecovery	
	F	Percentage	Perc	entage			
		0.363	0.	637	10	00%	
(A) ALLOCATED 2002 Z-Factor (Total in Cell G30 above)	\$	-	\$	-	\$	-	
(B) RETAIL KW		35,445					
(C) NUMBER OF CUSTOMERS				1			
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 9 and the total new rate appears on the Rate Schedule on Sheet 12)		\$0.000000					
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 9a	and		(\$0.0000			

Large User Class

the total new Service Charge appears on the Rate Schedule on Sheet 12)

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below

	CH RE' Per	RIABLE IARGE VENUE centage 0.363	CH. RE\ Perc	RVICE ARGE /ENUE centage .637	ALLOCATED Z- Factor Amount for Recovery
(A) ALLOCATED 2002 Z-Factor (Total in Cell G31 above)	\$	-	\$	-	\$ -
(B) RETAIL KW		154,384	1		
(C) NUMBER OF CUSTOMERS				1	
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 9 and the total new rate appears on the Rate Schedule on Sheet 12)	\$	0.000000			
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 9a the total new Service Charge appears on the Rate Schedule on		12)		\$0.0000	

Sentinel Lighting Class

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below

	CH RE\ Per	RIABLE ARGE VENUE centage	CH RE\ Perc	RVICE ARGE /ENUE centage .637	ALLOCATED Z. Factor Amount for Recovery 100%
(A) ALLOCATED 2002 Z-Factor (Total in Cell G32 above)	\$	-	\$	-	\$ -
(B) RETAIL KW		22			
(C) NUMBER OF CUSTOMERS				66	
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 9 and the total new rate appears on the Rate Schedule on Sheet 12)	\$	60.000000			
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 9a the total new Service Charge appears on the Rate Schedule on		12)		\$0.0000	

Streetlighting Class

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below

	CH RE	RIABLE HARGE VENUE centage	SERVI CHAR REVEN	GE NUE	ALLOCA Factor A for Red	mount
	(0.363	0.63	7	100)%
(A) ALLOCATED 2002 Z-Factor (Total in Cell G33 above)	\$	-	\$	-	\$	-
(B) RETAIL KW		8,207				
(C) NUMBER OF CUSTOMERS (Connections)			2	2,660		
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 9 and the total new rate appears on the Rate Schedule on Sheet 12)	(\$0.000000				
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 9a the total new Service Charge appears on the Rate Schedule on		12)	\$0.	0000		

SHEET 12 - 2002 Rate Schedule including 2001/2002 PILs Estimate and Z-Factor Adders

NAME OF UTILITY NAME OF CONTACT Erie Thames Powerlines Jeff Pettit

LICENCE NUMBER **PHONE NUMBER**

ED-1999-0287 519-485-1820

E- Mail Address

<mark>jeffp@erie-thame</mark>s power.com

VERSION NUMBER Date 25-Jan-02

This schedule includes the 2002 distribution rates which have been adjusted for the IPI - PF 2nd year PBR rate adjustment, the 2nd Installment of 1/3 Incremental MARR, the 2001PILs Deferral Account Estimate Adder, the 2002 PILs Proxy Estimate Adder and the Z-Factor Adder.

RESIDENTIAL

DISTRIBUTION KWH RATE

\$0.00883

MONTHLY SERVICE CHARGE (Per Customer)

\$12.12753

COST OF POWER KWH RATE

\$0.07740

RESIDENTIAL (TIME OF USE)

DISTRIBUTION KWH RATE

\$0.00211

MONTHLY SERVICE CHARGE (Per Customer)

\$2.90016

COST OF POWER TIME OF USE RATES

WINTER PEAK WINTER OFF-

\$/KWH

\$0.0000

SUMMER PEAK

SUMMER OFF-

PFAK \$/KWH \$0.0000

\$/KWH \$0.0000

PEAK \$/KWH \$0.0000

GENERAL SERVICE < 50 KW

DISTRIBUTION KWH RATE

\$0.01182

MONTHLY SERVICE CHARGE (Per Customer)

\$23,38507

COST OF POWER KWH RATE

\$0.075200

GENERAL SERVICE < 50 KW (TIME OF USE)

DISTRIBUTION KWH RATE

\$0.00282

MONTHLY SERVICE CHARGE (Per Customer)

\$5.59296

\$0.0000

COST OF POWER TIME OF USE RATES

WINTER PEAK WINTER OFF-

\$0.0000

SUMMER PEAK

\$0.0000

SUMMER OFF-PEAK

PEAK \$/KWH \$/KWH

\$/KWH

\$/KWH \$0.0000

GENERAL SERVICE > 50 KW (NON TIME OF USE)

DISTRIBUTION KW RATE

\$1.15539

MONTHLY SERVICE CHARGE (Per Customer)

\$343.22275

COST OF POWER KW RATE

\$4.078400

COST OF POWER KWH RATE

\$0.051400

GENERAL SERVICE > 50 KW (TIME OF USE)

DISTRIBUTION KW RATE \$1.38997

MONTHLY SERVICE CHARGE (Per Customer) \$5,407.03985

COST OF POWER TIME OF USE RATES WINTER PEAK SUMMER PEAK WINTER OFF-WINTER PEAK SUMMER PEAK SUMMER OFF-PEAK **PEAK**

> \$/KW \$/KW \$/KWH \$/KWH \$/KWH \$/KWH

> \$9.5524 \$7.1786 \$0.0703 \$0.0418 \$0.0589 \$0.0309

GENERAL SERVICE INTERMEDIATE USE

DISTRIBUTION KW RATE \$1.21322

MONTHLY SERVICE CHARGE (Per Customer) \$6,284.73930

COST OF POWER TIME OF USE RATES WINTER PEAK SUMMER PEAK WINTER OFF-WINTER PEAK SUMMER PEAK SUMMER OFF-

PEAK

\$/KW \$/KWH \$/KWH \$/KWH \$/KWH \$/KW \$8.7146 \$7.9881 \$0.0716 \$0.0427 \$0.0604 \$0.0317

PEAK

LARGE USE

DISTRIBUTION KW RATE \$0.56509

MONTHLY SERVICE CHARGE (Per Customer) \$12,750.04996

COST OF POWER TIME OF USE RATES WINTER PEAK SUMMER PEAK WINTER PEAK WINTER OFF-SUMMER PEAK SUMMER OFF-PEAK **PEAK**

> \$/KW \$/KW \$/KWH \$/KWH \$/KWH \$/KWH \$12.4851 \$8.4634 \$0.0689 \$0.0412 \$0.0582 \$0.0306

SENTINEL LIGHTS (NON TIME OF USE)

DISTRIBUTION KW RATE \$6.34845

MONTHLY SERVICE CHARGE (Per Connection) \$1.49951

COST OF POWER KW RATE \$12.7859

OR

SENTINEL LIGHTS (TIME OF USE)

DISTRIBUTION KW RATE \$0.36500

MONTHLY SERVICE CHARGE (Per Connection) \$0.01779

COST OF POWER TIME OF USE RATES WINTER PEAK SUMMER PEAK

> \$/KW \$/KW \$0.0000 \$0.0000

STREET LIGHTING (NON TIME OF USE)

DISTRIBUTION KW RATE \$1.04581

MONTHLY SERVICE CHARGE (Per Connection) \$0.46882

COST OF POWER KW RATE \$24.4502

OR

STREET LIGHTING (TIME OF USE)

DISTRIBUTION KW RATE \$0.24996

MONTHLY SERVICE CHARGE (Per Connection) \$0.11278 COST OF POWER TIME OF USE RATES

WINTER PEAK SUMMER PEAK \$/KW \$/KW \$0.0000 \$0.0000

SHEET 13 - Transition Cost Adder Calculation

NAME OF UTILITY NAME OF CONTACT E- Mail Address

Erie Thames Powerlines Jeff Pettit ieffp@erie-thames power.com LICENCE NUMBER PHONE NUMBER

ED-1999-0287 519-485-1820

VERSION NUMBER

25-Jan-02

This schedule allows LDCs to input the Applied for Value for Transition Costs by the 10 cost categories shown in Article 480 of the APH Handbook.

These categories are:

Date

1 Billing Activities 2 Customer Education Services 3 Wholesale Market Requirements

6 Staff Adjustment Activities 7 Regulatory Costs 8 Taxes

4 IMO Requirements

5 Retailer/Customer Requirements

9 Regulatory Requirements

10 Other

Enter the Amounts to be Applied under each category. The model will allocate the cost under each category to a rate class based on 2001 Distribution Revenue as shown in the 2001 Statistics Table below. If the Utility would like to allocate the costs on a different basis, allocations can be adjusted manually.

Enter the applied for Total Value for Transition Costs:

\$ 83,366.77 \$ 83,642.18

Transition Cost Category	,	1	Allocation	2	Allocation	3	Allocation	4	Allocatio	n	5	Allocation	6		Allocation	7	Allocation	8	Allocation	9	Allocation	10	Allocation	Total
Total	\$	24,634.88		\$ -		\$ 17,707.10		\$ 12,054.83		\$	9,770.59		\$	-		- 8		\$ -		\$ 19,199.3	,	\$ -		\$ 83,366.77
RESIDENTIAL CLASS	\$	13,579.94	55.12%	\$ -	55.12%	\$ 9,761.01	55.12%	\$ 6,645.20	55.12%	6 \$	5,386.02	55.12%	\$	-	55.12%	.	55.12%	\$ -	55.12%	\$ 10,583.6	55.12%	\$ -	55.12%	\$ 45,955.79
GENERAL SERVICE <50 KW CLASS	\$	3,147.40	12.78%	\$ -	12.78%	\$ 2,262.29	12.78%	\$ 1,540.15	12.78%	6 \$	1,248.31	12.78%	\$	-	12.78%	- 8	12.78%	\$ -	12.78%	\$ 2,452.9	12.78%	\$ -	12.78%	\$ 10,651.08
GENERAL SERVICE >50 KW NON TIME OF USE	\$	4,826.74	19.59%	\$ -	19.59%	\$ 3,469.37	19.59%	\$ 2,361.92	19.59%	6 \$	1,914.36	19.59%	\$	-	19.59%	- 8	19.59%	\$ -	19.59%	\$ 3,761.7	19.59%	\$ -	19.59%	\$ 16,334.14
GENERAL SERVICE >50 KW TIME OF USE	\$	1,070.98	4.35%	\$ -	4.35%	\$ 769.80	4.35%	\$ 524.07	4.35%	\$	424.77	4.35%	\$	-	4.35%	- 8	4.35%	\$ -	4.35%	\$ 834.6	4.35%	\$ -	4.35%	\$ 3,624.29
INTERMEDIATE USE	\$	622.41	2.53%	\$ -	2.53%	\$ 447.38	2.53%	\$ 304.57	2.53%	\$	246.86	2.53%	\$	-	2.53%	- 8	2.53%	\$ -	2.53%	\$ 485.0	2.53%	\$ -	2.53%	\$ 2,106.30
LARGE USER CLASS	\$	1,262.71	5.13%	\$ -	5.13%	\$ 907.61	5.13%	\$ 617.89	5.13%	\$	500.81	5.13%	\$	-	5.13%	- 8	5.13%	\$ -	5.13%	\$ 984.1	5.13%	\$ -	5.13%	\$ 4,273.13
SENTINEL LIGHTS	\$	0.49	0.00%	\$ -	0.00%	\$ 0.35	0.00%	\$ 0.24	0.00%	\$	0.19	0.00%	\$	-	0.00%	- 8	0.00%	\$ -	0.00%	\$ 0.3	0.00%	\$ -	0.00%	\$ 1.65
STREET LIGHTING CLASS	\$	124.22	0.50%	\$ -	0.50%	\$ 89.29	0.50%	\$ 60.79	0.50%	\$	49.27	0.50%	\$	-	0.50%	-	0.50%	\$ -	0.50%	\$ 96.8	0.50%	\$ -	0.50%	\$ 420.38
TOTALS			100.00%		100.00%		100.00%		100.009	%		100.00%			100.00%		100.00%		100.00%		100.00%		100.00%	\$ 83,366.77
																								4 00,000

		kWh	Number of Customers	Distribution Revenues	2001 Revenue Shares	 Costs for
1999 Statistics by Class	kW					Recovery
RESIDENTIAL CLASS	-	106,336,959	11,308	\$1,815,301.11	55.12%	\$ 45,955.79
GENERAL SERVICE <50 KW CLASS	-	18,425,012	1,359	\$420,728.80	12.78%	\$ 10,651.08
GENERAL SERVICE >50 KW NON TIME OF USE	288,632	-	142	\$645,215.23	19.59%	\$ 16,334.14
GENERAL SERVICE >50 KW TIME OF USE	53,234	-	2	\$143,163.31	4.35%	\$ 3,624.29
NTERMEDIATE USE	35,445	-	1	\$83,201.17	2.53%	\$ 2,106.30
LARGE USER CLASS	154,384	-	1	\$168,793.00	5.13%	\$ 4,273.13
SENTINEL LIGHTS	22	-	66	\$65.00	0.00%	\$ 1.65
STREET LIGHTING CLASS	8,207	-	2,660	\$16,605.61	0.50%	\$ 420.38
TOTALS				\$3,293,073.23	1.00	83,366.77
						\$ 83,366.77

Residential Class

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below:

2002 Transition VARIABLE SERVICE Costs for CHARGE CHARGE Recovery REVENUE REVENUE Percentage Percentage 0.363 0.637 100%

(A) ALLOCATED 2002 Transition Costs \$ 16,681.95 \$ 29,273.84 \$ 45,955.79 (Total in Cell G42 above)

(B) RETAIL KWH 106.336.959

(C) NUMBER OF CUSTOMERS 11.308

(D) ADDITIONAL DISTRIBUTION KWH RATE (\$/KWH) (A)/(B \$0.000157 (this amount is added to the kWh rate shown on Sheet 12 and the total new rate appears on the Rate Schedule on Sheet 14)

(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 12 and the total new Service Charge appears on the Rate Schedule on Sheet 14) \$0.2157

General Service <50kW Class

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below:

VARIABLE SERVICE 2002 Transition CHARGE CHARGE Costs for REVENUE REVENUE Percentage Percentage 0.363 0.637 100%

(A) ALLOCATED 2002 Transition Costs \$ 3,866.34 \$ 6,784.74 \$ 10,651.08 (Total in Cell G43 above)

(B) RETAIL KWH 18,425,012

(C) NUMBER OF CUSTOMERS 1,359

(D) ADDITIONAL DISTRIBUTION KWH RATE (\$/KWH) (A)/(B \$0.000210 (this amount is added to the kWh rate shown on Sheet 12 and the total new rate appears on the Rate Schedule on Sheet 14)

(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12

(th) ADDITIONAL MONT IN TEXTS COLOR CHARGE (A)(C)/12 (this amount is added to the Service Charge shown on Sheet 12 and the total new Service Charge appears on the Rate Schedule on Sheet 14)

General Service >50kW Class Non TOU

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below:

\$0.4160

\$6.1061

VARIABLE SERVICE 2002 Transition CHARGE CHARGE Costs for REVENUE REVENUE Percentage Percentage 0.363 0.637 100% (A) ALLOCATED 2002 Transition Costs \$ 5,929.29 \$ 10,404.85 \$ 16,334.14 (Total in Cell G44 above) (B) RETAIL KW 288,632 (C) NUMBER OF CUSTOMERS 142 (D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) \$0.020543 (this amount is added to the kW rate shown on Sheet 12 and the total new rate appears on the Rate Schedule on Sheet 14)

(this amount is added to the Service Charge shown on Sheet 12 and the total new Service Charge appears on the Rate Schedule on Sheet 14)

(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12

General Service >50kW ClassTOU

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below:

VARIABLE SERVICE 2002 Transition CHARGE CHARGE Costs for REVENUE REVENUE Recovery Percentage Percentage 0.363 0.637 100% \$ 1,315.62 \$ 2,308.67 \$ 3,624.29 (A) ALLOCATED 2002 Transition Costs (Total in Cell G45 above) (B) RETAIL KW 53 234 (C) NUMBER OF CUSTOMERS (D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) \$0.024714

(D) ADDITIONAL DISTRIBUTION KW RATE (\$KKW) (A)/(B) \$0.024 (this amount is added to the kW rate shown on Sheet 12 and the total new rate appears on the Rate Schedule on Sheet 14)

(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 12 and

the total new Service Charge appears on the Rate Schedule on Sheet 14)

Intermediate Class

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below:

 VARIABLE
 SERVICE
 2002 Transition

 CHARGE
 Charge
 Costs for

 REVENUE
 REVENUE
 Recovery

 Percentage
 Percentage
 100%

\$96 1948

(A) ALLOCATED 2002 Transition Costs \$ 764.59 \$ 1,341.72 \$ 2,106.30 (Total in Cell G46 above)

(B) RETAIL KW 35,445

(C) NUMBER OF CUSTOMERS

(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) \$0.021571 (this amount is added to the kW rate shown on Sheet 12 and the total new rate appears on the Rate Schedule on Sheet 14)

(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 \$111.8096

(this amount is added to the Service Charge shown on Sheet 12 and the total new Service Charge appears on the Rate Schedule on Sheet 14)

Large User Class

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below:

when you entered your approved variable/r ixed charg	e op	ili ilolli youl 2	.00	I INOD WIOC	ici i	OI IIIIS CIASS OII
		VARIABLE CHARGE REVENUE Percentage	F	SERVICE CHARGE REVENUE rercentage	20	02 Transition Costs for Recovery
		0.363		0.637		100%
(A) ALLOCATED 2002 Transition Costs (Total in Cell G47 above)	\$	1,551.15	\$	2,721.98	\$	4,273.13
(**************************************						
(B) RETAIL KW		154,384				
(C) NUMBER OF CUSTOMERS				1		
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 12 and the total new rate appears on the Rate Schedule on Sheet 14)	\$0.010047				
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet the total new Service Charge appears on the Rate Schedule of the Charge appears of the Charg				\$226.8319		

Sentinel Lighting Class

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below:

	VARIABLE CHARGE REVENUE Percentage 0.363	F	SERVICE CHARGE REVENUE Percentage 0.637	 02 Transition Costs for Recovery 100%
(A) ALLOCATED 2002 Transition Costs (Total in Cell G48 above)	\$ 0.60	\$	1.05	\$ 1.65
(B) RETAIL KW	22			
(C) NUMBER OF CUSTOMERS			66	
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) this amount is added to the kW rate shown on Sheet 12 and the total new rate appears on the Rate Schedule on Sheet 14)	\$0.027151			
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 1: the total new Service Charge appears on the Rate Schedule on			\$0.0013	

Streetlighting Class

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below:

		VARIABLE CHARGE REVENUE Percentage 0.363	R	SERVICE CHARGE REVENUE 'ercentage 0.637	20	02 Transition Costs for Recovery
(A) ALLOCATED 2002 Transition Costs (Total in Cell G49 above)	\$	152.60	\$	267.78	\$	420.38
(B) RETAIL KW		8,207				
(C) NUMBER OF CUSTOMERS (Connections)				2,660		
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 12 and the total new rate appears on the Rate Schedule on Sheet 14)		\$0.018594				
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 1:	2 an	d		\$0.0084		

the total new Service Charge appears on the Rate Schedule on Sheet 14)

SHEET 14 - 2002 Rate Schedule including 2001/2002 PILs Estimate, Z-Factor & Transition Cost Adders

NAME OF UTILITY NAME OF CONTACT Erie Thames Powerlines Jeff Pettit

LICENCE NUMBER **PHONE NUMBER**

PEAK

ED-1999-0287 519-485-1820

E- Mail Address **VERSION NUMBER**

Date

<mark>jeffp@erie-thame</mark>s power.com

25-Jan-02

This schedule includes the 2002 distribution rates which have been adjusted for the IPI - PF 2nd year PBR rate adjustment, the 2nd Installment of 1/3 Incremental MARR, the 2001PILs Deferral Account Estimate Adder, the 2002 PILs Estimate Adder the Z-Factor Adder and the Transition Cost Adder.

RESIDENTIAL

DISTRIBUTION KWH RATE \$0.0090

\$12.3433

RESIDENTIAL (TIME OF USE)

MONTHLY SERVICE CHARGE (Per Customer)

COST OF POWER KWH RATE

DISTRIBUTION KWH RATE \$0.0023

MONTHLY SERVICE CHARGE (Per Customer) \$3.1159

COST OF POWER TIME OF USE RATES WINTER PEAK WINTER OFF-SUMMER PEAK SUMMER OFF-

\$0.0774

PFAK

\$/KWH \$/KWH \$/KWH \$/KWH \$0.0000 \$0.0000 \$0.0000 \$0.0000

GENERAL SERVICE < 50 KW

DISTRIBUTION KWH RATE \$0.0120

MONTHLY SERVICE CHARGE (Per Customer) \$23.8011

COST OF POWER KWH RATE \$0.075200

GENERAL SERVICE < 50 KW (TIME OF USE)

DISTRIBUTION KWH RATE \$0.0030

MONTHLY SERVICE CHARGE (Per Customer) \$6.0090

COST OF POWER TIME OF USE RATES WINTER PEAK WINTER OFF-SUMMER PEAK SUMMER OFF-

> PEAK PEAK \$/KWH \$/KWH \$/KWH \$/KWH \$0.0000 \$0.0000 \$0.0000 \$0.0000

GENERAL SERVICE > 50 KW (NON TIME OF USE)

DISTRIBUTION KW RATE \$1.1759

MONTHLY SERVICE CHARGE (Per Customer) \$349.3289

COST OF POWER KW RATE \$4.078400

COST OF POWER KWH RATE \$0.051400

GENERAL SERVICE > 50 KW (TIME OF USE)

DISTRIBUTION KW RATE \$1.4147

MONTHLY SERVICE CHARGE (Per Customer) \$5,503.2346

COST OF POWER TIME OF USE RATES WINTER PEAK SUMMER PEAK WINTER OFF-WINTER PEAK SUMMER PEAK SUMMER OFF-PEAK **PEAK**

> \$/KW \$/KW \$/KWH \$/KWH \$/KWH \$/KWH

\$9.5524 \$7.1786 \$0.0703 \$0.0418 \$0.0589 \$0.0309

GENERAL SERVICE INTERMEDIATE USE

DISTRIBUTION KW RATE \$1.2348

MONTHLY SERVICE CHARGE (Per Customer) \$6,396.5489

COST OF POWER TIME OF USE RATES WINTER PEAK SUMMER PEAK WINTER OFF-WINTER PEAK SUMMER PEAK SUMMER OFF-

PEAK

\$/KW \$/KW \$/KWH \$/KWH \$/KWH \$/KWH \$8.7146 \$7.9881 \$0.0716 \$0.0427 \$0.0604 \$0.0317

PEAK

LARGE USE

DISTRIBUTION KW RATE \$0.5751

MONTHLY SERVICE CHARGE (Per Customer) \$12,976.8819

COST OF POWER TIME OF USE RATES WINTER PEAK SUMMER PEAK WINTER PEAK WINTER OFF-SUMMER PEAK SUMMER OFF-PEAK **PEAK**

> \$/KW \$/KW \$/KWH \$/KWH \$/KWH \$/KWH

\$12.4851 \$8.4634 \$0.0689 \$0.0412 \$0.0582 \$0.0306

SENTINEL LIGHTS (NON TIME OF USE)

DISTRIBUTION KW RATE \$6.3756

MONTHLY SERVICE CHARGE (Per Connection) \$1.4995

COST OF POWER KW RATE \$12.7859

OR

SENTINEL LIGHTS (TIME OF USE)

DISTRIBUTION KW RATE \$0.3922

MONTHLY SERVICE CHARGE (Per Connection) \$0.0178

COST OF POWER TIME OF USE RATES WINTER PEAK SUMMER PEAK

> \$/KW \$/KW \$0.0000 \$0.0000

STREET LIGHTING (NON TIME OF USE)

DISTRIBUTION KW RATE \$1.0644

MONTHLY SERVICE CHARGE (Per Connection) \$0.4772

COST OF POWER KW RATE \$24.4502

OR

STREET LIGHTING (TIME OF USE)

DISTRIBUTION KW RATE \$0.2686

MONTHLY SERVICE CHARGE (Per Connection) \$0.1212 COST OF POWER TIME OF USE RATES

WINTER PEAK SUMMER PEAK \$/KW \$/KW \$0.0000 \$0.0000

SHEET 15 - Bill Impact Analysis for 2002 Rate Schedule after 2001 & 2002 PILs Adjustments, Z-Factor & Transition Costs

NAME OF UTILITY NAME OF CONTACT E- Mail Address **VERSION NUMBER** Date

Erie Thames Powerlines Jeff Pettit jeffp@erie-thames power.com 25-Jan-02

LICENCE NUMBER ED-1999-0287 PHONE NUMBER

519-485-1820

This schedule shows the bill impacts using the 2002 Rate Schedule which includes the IPI - PF 2nd year PBR rate adjustment, the addition of the 2nd Installment of 1/3 Incremental MARR, the 2001 PILs deferral account estimate, the 2002 PILs estimate and the impact of the addition of Z-Factor and Transition Cost amounts.

BILL IMPACT ANALYSIS: Current Bill vs. 2002 Bill (including IPI-PF, 1/3 Incremental MARR, 2001 & 2002 PILs, **Z-Factor and Transition Costs)**

RESIDENTIAL CLASS

NON-TIME OF USE	CURRENT 2001	BILL				2002 BILL (IPI-PF,	1/3 MAR	R, 2001&2	2002 PILs, Z-F	actor & Trar	sition)
ENTER DESIRED CONSUMPTION 100 kWh	MONTHLY SERVICE	KWH (enter)	RATE \$/KWH	CHARGE \$		MONTHLY SERVICE	KWH	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT %
	CHARGE	n/a	n/a	\$	9.33	CHARGE	n/a	n/a	\$ 12.34		
	DISTRIBUTION KWH	100	0.0068	3 \$	0.68	DISTRIBUTION KWH	100	0.00899	\$ 0.90		
	COST OF POWER KWH	100	0.0774	1 ¢	7.74	COST OF POWER KWH	100	0.0774	\$ 7.74		
			0.077				100	0.0114		1	40.00
	CURRENT 2001 BI	LL		\$	17.75	Adjusted 2002 BILL			\$ 20.98	\$ 3.23	18.2%
MONTHLY CONSUMPTION OF 250 kWh		KWH (enter)	RATE \$/KWH	CHARGE \$			KWH	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT %
	MONTHLY SERVICE					MONTHLY SERVICE					
	CHARGE DISTRIBUTION	n/a	n/a	\$	9.33	CHARGE DISTRIBUTION	n/a	n/a	\$ 12.34		
	KWH	250	0.0068	3 \$	1.70	KWH	250	0.00899	\$ 2.25		
	COST OF POWER KWH	250	0.0774	1 \$	19.35	COST OF POWER KWH	250	0.0774	\$ 19.35		
	CURRENT 2001 BI	LL		\$	30.38	Adjusted 2002 BILL			\$ 33.94	\$ 3.56	11.7%
MONTHLY CONSUMPTION OF 500 kWh		KWH (enter)	RATE \$/KWH	CHARGE \$			KWH	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT %
	MONTHLY SERVICE	(6.116.)	4,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	•		MONTHLY SERVICE		*********	•	20220	,,
	CHARGE	n/a	n/a	\$	9.33	CHARGE	n/a	n/a	\$ 12.34		
	DISTRIBUTION KWH	500	0.0068	3 \$	3.40	DISTRIBUTION KWH	500	0.00899	\$ 4.50		
	COST OF POWER KWH	500	0.0774		38.70	COST OF POWER KWH	500	0.0774			
			0.0774				300	0.0774		1	0.004
	CURRENT 2001 BI	LL		\$	51.43	Adjusted 2002 BILL			\$ 55.54	\$ 4.11	8.0%
MONTHLY CONSUMPTION OF 750 kWh	MONTHLY SERVICE	KWH (enter)	RATE \$/KWH	CHARGE \$		MONTHLY SERVICE	KWH	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT %
	CHARGE DISTRIBUTION	n/a	n/a	\$	9.33	CHARGE DISTRIBUTION	n/a	n/a	\$ 12.34		
	KWH	750	0.0068	3 \$	5.10	KWH	750	0.00899	\$ 6.74		
	COST OF POWER KWH	750	0.0774	1 \$	58.05	COST OF POWER KWH	750	0.0774	\$ 58.05		
	CURRENT 2001 BI	LL		\$	72.48	Adjusted 2002 BILL			\$ 77.14	\$ 4.66	6.4%
MONTHLY CONSUMPTION OF 1000 kWh	MONTHLY	KWH (enter)	RATE \$/KWH	CHARGE \$		MONTHLY	KWH	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT %
	SERVICE CHARGE	n/a	n/a	\$	9.33	SERVICE CHARGE	n/a	n/a	\$ 12.34		
	DISTRIBUTION KWH	1000	0.0068	R \$	6.80	DISTRIBUTION KWH	1000	0.00899	\$ 8.99		
	COST OF			•		COST OF POWER					
	POWER KWH	1000	0.0774		77.40	KWH	1000	0.0774		1	
	CURRENT 2001 BI	LL		\$	93.53	Adjusted 2002 BILL			\$ 98.73	\$ 5.20	5.6%
MONTHLY CONSUMPTION OF 1500 kWh	MONTHLY	KWH (enter)	RATE \$/KWH	CHARGE \$		MONTHLY	KWH	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT %
	SERVICE CHARGE	n/a	n/a	\$	9.33	SERVICE CHARGE	n/a	n/a	\$ 12.34		
	DISTRIBUTION					DISTRIBUTION					
	KWH	1500	0.0068	3 \$	10.20	KWH	1500	0.00899	\$ 13.49		

	COST POWER	OF KWH	1500	0.0774	\$	116.10	COST OF POWER KWH	1500	0.0774	\$	116.10		
	CURRENT	2001 BIL	L		\$	135.63	Adjusted 2002 BILL			\$	141.93	\$ 6.3	0 4.6%
MONTHLY CONSUMPTION OF 2000 kWh	MONT	⊔I ∨	KWH (enter)	RATE \$/KWH	CHARGE \$		MONTHLY	KWH	RATE \$/KWH	CH	HARGE \$	IMPACT DOLLARS	IMPACT %
	SERVI CHAR	ICE	n/a	n/a	\$	9.33	SERVICE CHARGE	n/a	n/a	\$	12.34		
	DISTRIBI KWI COST	Н	2000	0.0068	\$	13.60	DISTRIBUTION KWH COST OF POWER	2000	0.00899	\$	17.98		
	POWER	KWH	2000	0.0774	\$	154.80	KWH	2000	0.0774	\$	154.80		
	CURRENT	2001 BIL	L		\$	177.73	Adjusted 2002 BILL			\$	185.13	\$ 7.4	0 4.2%

<u>GENERA</u>	<u>L SER</u>	RVICE	< 50	KW

	CURRENT 2001 E	BILL				2002 BILL (IPI-PF,	1/3 MARF	R, 2001&2	2002 PILs, Z-F	actor & Tran	sition)
ENTER DESIRED CONSUMPTION 1000 kWh	LEVEL	KWH (enter)	RATE \$/KWH	CHARGE \$			KWH	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT
	MONTHLY SERVICE	(enter)	φ/KVVΠ	Þ		MONTHLY SERVICE		⊅/KVV⊓	Þ	DOLLARS	76
	CHARGE DISTRIBUTION	n/a	n/a	\$	17.99	CHARGE DISTRIBUTION	n/a	n/a	\$ 23.80		
	KWH COST OF	1000	0.0091	\$	9.10	KWH COST OF POWER	1000	0.01203	\$ 12.03		
	POWER KWH	1000	0.0752		75.20	KWH	1000	0.0752			
	CURRENT 2001 BIL	LL		\$	102.29	Adjusted 2002 BILL			\$ 111.03	\$ 8.74	8.5%
MONTHLY CONSUMPTION 2000 kWh	MONTHLY	KWH (enter)	RATE \$/KWH	CHARGE \$		MONTHLY	KWH	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT %
	SERVICE CHARGE	-/-	n/n	\$	17.99	SERVICE CHARGE	-/-	-/-	\$ 23.80		
	DISTRIBUTION	n/a	n/a			DISTRIBUTION	n/a	n/a			
	KWH COST OF	2000	0.0091	Ť	18.20	KWH COST OF POWER	2000	0.01203			
	POWER KWH	2000	0.0752		150.40	KWH	2000	0.0752			
	CURRENT 2001 BIL	LL		\$	186.59	Adjusted 2002 BILL			\$ 198.26	\$ 11.67	6.3%
MONTHLY CONSUMPTION 5000 kWh	MONTHLY	KWH (enter)	RATE \$/KWH	CHARGE \$		MONTHLY	KWH	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT %
	MONTHLY SERVICE					MONTHLY SERVICE					
	CHARGE DISTRIBUTION	n/a	n/a	\$	17.99	CHARGE DISTRIBUTION	n/a	n/a	\$ 23.80		
	KWH COST OF	5000	0.0091	\$	45.50	KWH COST OF POWER	5000	0.01203	\$ 60.15		
	POWER KWH	5000	0.0752	2 \$	376.00	KWH	5000	0.0752	\$ 376.00		
	CURRENT 2001 BIL	LL		\$	439.49	Adjusted 2002 BILL			\$ 459.95	\$ 20.46	4.7%
MONTHLY CONSUMPTION 10,000 kWh	MONTHLY	KWH (enter)	RATE \$/KWH	CHARGE \$		MONTHLY	KWH	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT %
	SERVICE CHARGE	n/a	n/a	\$	17.99	SERVICE CHARGE	n/a	n/a	\$ 23.80		
	DISTRIBUTION KWH					DISTRIBUTION KWH					
	COST OF	10000	0.0091		91.00	COST OF POWER		0.01203			
	POWER KWH	10000	0.0752		752.00	KWH	10000	0.0752			
	CURRENT 2001 BIL	LL.		\$	860.99	Adjusted 2002 BILL			\$ 896.11	\$ 35.12	4.1%
MONTHLY CONSUMPTION 20,000 KWh	MONTHLY	KWH (enter)	RATE \$/KWH	CHARGE \$		MONTHLY	KWH	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT %
	SERVICE CHARGE DISTRIBUTION	n/a	n/a	\$	17.99	SERVICE CHARGE DISTRIBUTION	n/a	n/a	\$ 23.80		
	KWH	20000	0.0091	\$	182.00	KWH	20000	0.01203	\$ 240.61		
	COST OF POWER KWH	20000	0.0752	2 \$	1,504.00	COST OF POWER KWH	20000	0.0752	\$ 1,504.00		
	CURRENT 2001 BIL	LL		\$	1,703.99	Adjusted 2002 BILL			\$ 1,768.42	\$ 64.43	3.8%

GENERAL SERVICE > 50 KW NON TIME OF USE

		KW (anton)	RATE	CHARGE			ĸw	RATE	CHARGE	IMPACT	IMPACT
	MONTHLY	(enter)	\$/KW	\$		MONTHLY		\$/KW	\$	DOLLARS	%
	SERVICE CHARGE	n/a	n/a	\$	264.04	SERVICE CHARGE	n/a	n/a	\$ 349.33		
	DISTRIBUTION					DISTRIBUTION					
	KW COST OF	0	0.8890	\$	-	KW COST OF POWER	0	1.17593	\$ -		
	POWER KW COST OF	0	4.0784	\$	-	KW COST OF POWER	0	4.0784	\$ -		
	POWER KWH	0	0.0514	\$	-	KWH	0	0.0514	\$ -		
	CURRENT 2001 BILL	_		\$	264.04	Adjusted 2002 BILL			\$ 349.33	\$ 85.29	32.3%
MONTHLY CONSUMPTION		ĸw	RATE	CHARGE			ĸw	RATE	CHARGE	IMPACT	IMPACT
100kW, 30,000kWh	MONTHLY	(enter)	\$/KW	\$		MONTHLY		\$/KW	\$	DOLLARS	%
	SERVICE					SERVICE					
	CHARGE DISTRIBUTION	n/a	n/a	\$	264.04	CHARGE DISTRIBUTION	n/a	n/a	\$ 349.33		
	KW	100	0.8890	\$	88.90	KW	100	1.17593	\$ 117.59		
	COST OF POWER KW	100	4.0784	\$	407.84	COST OF POWER KW	100	4.0784	\$ 407.84		
	COST OF POWER KWH	30,000	0.0514		1,542.00	COST OF POWER KWH	30,000	0.0514			
			0.0314				30,000				
	CURRENT 2001 BILL	-		\$	2,302.78	Adjusted 2002 BILL			\$ 2,416.76	\$ 113.98	4.9%
MONTHLY CONSUMPTION		ĸw	RATE	CHARGE			ĸw	RATE	CHARGE	IMPACT	IMPACT
100kW, 40,000kWh	MONTHLY	(enter)	\$/KW	\$		MONTHLY		\$/KW	\$	DOLLARS	%
	SERVICE	-1-	- 1-	•	004.04	SERVICE	- 1-	/	. 040.00		
	CHARGE DISTRIBUTION	n/a	n/a	\$	264.04	CHARGE DISTRIBUTION	n/a	n/a	\$ 349.33		
	KW COST OF	100	0.8890	\$	88.90	KW COST OF POWER	100	1.17593	\$ 117.59		
	POWER KW	100	4.0784	\$	407.84	KW	100	4.0784	\$ 407.84		
	COST OF POWER KWH	40,000	0.0514	\$	2,056.00	COST OF POWER KWH	40,000	0.0514	\$ 2,056.00		
	CURRENT 2001 BILL	_		\$	2,816.78	Adjusted 2002 BILL			\$ 2,930.76	\$ 113.98	4.0%
MONTHLY CONSUMPTION		KW	RATE	CHARGE			ĸw	RATE	CHARGE	IMPACT	IMPACT
500kW, 100,000kWh	MONTHLY	(enter)	\$/KW	\$		MONTHLY		\$/KW	\$	DOLLARS	%
	SERVICE CHARGE	-1-	- 1-	•	004.04	SERVICE CHARGE	- 1-	/	. 040.00		
	DISTRIBUTION	n/a	n/a	\$	264.04	DISTRIBUTION	n/a	n/a	\$ 349.33		
	KW COST OF	500	0.8890	\$	444.50	KW COST OF POWER	500	1.17593	\$ 587.96		
	POWER KW COST OF	500	4.0784	\$	2,039.20	KW COST OF POWER	500	4.0784	\$ 2,039.20		
		100,000	0.0514	\$	5,140.00	KWH	100,000	0.0514	\$ 5,140.00		
	CURRENT 2001 BILL	-		\$	7,887.74	Adjusted 2002 BILL			\$ 8,116.49	\$ 228.75	2.9%
MONTHLY CONSUMPTION		ĸw	RATE	CHARGE			ĸw	RATE	CHARGE	IMPACT	IMPACT
500kW, 250,000kWh	MONTHLY	(enter)	\$/KW	\$		MONTHLY		\$/KW	\$	DOLLARS	%
	SERVICE					SERVICE					
	CHARGE DISTRIBUTION	n/a	n/a	\$	264.04	CHARGE DISTRIBUTION	n/a	n/a	\$ 349.33		
	KW COST OF	500	0.8890	\$	444.50	KW COST OF POWER	500	1.17593	\$ 587.96		
	POWER KW	500	4.0784	\$	2,039.20	COST OF POWER KW	500	4.0784	\$ 2,039.20		
	COST OF POWER KWH	250,000	0.0514	\$	12,850.00	COST OF POWER KWH	250,000	0.0514	\$ 12,850.00		
	CURRENT 2001 BILL	_		\$	15,597.74	Adjusted 2002 BILL			\$ 15,826.49	\$ 228.75	1.5%
					.,	.,			,		
MONTHLY CONSUMPTION 1000kW, 400,000kWh		KW (enter)	RATE \$/KW	CHARGE \$			KW	RATE \$/KW	CHARGE \$	IMPACT DOLLARS	IMPACT %
,,	MONTHLY	(******	•		MONTHLY SERVICE		******	•		
	SERVICE CHARGE	n/a	n/a	\$	264.04	CHARGE	n/a	n/a	\$ 349.33		
	DISTRIBUTION KW	1000	0.8890		889.00	DISTRIBUTION KW	1000	1.17593	\$ 1,175.93		
	COST OF					COST OF POWER					
	POWER KW COST OF	1000	4.0784	\$	4,078.40	KW COST OF POWER	1000	4.0784			
	POWER KWH	400,000	0.0514	\$	20,560.00	KWH	400,000	0.0514	\$ 20,560.00		
	CURRENT 2001 BILL	-		\$	25,791.44	Adjusted 2002 BILL			\$ 26,163.66	\$ 372.22	1.4%
MONTHLY CONSUMPTION		ĸw	RATE	CHARGE			ĸw	RATE	CHARGE	IMPACT	IMPACT
1000kW, 500,000kWh	MONTHLY	(enter)	\$/KW	\$		MONTHLY		\$/KW	\$	DOLLARS	%
	SERVICE CHARGE	n/a	n/a	¢	264.04	SERVICE CHARGE	n/a	n/a	\$ 349.33		
	CHARGE	n/a	ıl/a	\$	∠04.U4	CHARGE	n/a	n/a	\$ 349.33		

	DISTRIBUTION					DISTRIBUTION						
	KW COST OF	1000	0.8890) \$	889.00	KW COST OF POWER	1000	1.17593	\$	1,175.93		
	POWER KW	1000	4.0784	1 \$	4,078.40	KW	1000	4.0784	\$	4,078.40		
	COST OF POWER KWH	500,000	0.0514	1 \$	25,700.00	COST OF POWER KWH	500,000	0.0514	\$	25,700.00		
	CURRENT 2001 BI			\$	30,931.44	Adjusted 2002 BILL			\$	31,303.66	\$ 372.22	1.2%
	CORRENT 2001 BI			Ψ	30,931.44	Adjusted 2002 BILL			Ψ	31,303.00	φ 3/2.22	1.2 /0
MONTHLY CONSUMPTION		ĸw	RATE	CHARGE			ĸw	RATE	c	CHARGE	IMPACT	IMPACT
3,000kW, 1,000,000kWh	MONITHINY	(enter)	\$/KW	\$		MONTHLY		\$/KW		\$	DOLLARS	%
	MONTHLY SERVICE					MONTHLY SERVICE						
	CHARGE	n/a	n/a	\$	264.04	CHARGE	n/a	n/a	\$	349.33		
	DISTRIBUTION KW	3000	0.8890) \$	2,667.00	DISTRIBUTION KW	3000	1.17593	\$	3,527.78		
	COST OF POWER KW	3000	4.0784	1 6	12 225 20	COST OF POWER KW	3000	4.0784	¢	12 225 20		
	COST OF	3000	4.0704	+ ψ	12,235.20	COST OF POWER	3000	4.0704	φ	12,235.20		
	POWER KWH	1,000,000	0.0514	1 \$	51,400.00	KWH	#######	0.0514	\$	51,400.00		
	CURRENT 2001 BI	LL		\$	66,566.24	Adjusted 2002 BILL			\$	67,512.31	\$ 946.07	1.4%
MONTHLY CONSUMPTION 3,000kW, 1,500,000kWh		KW (enter)	RATE \$/KW	CHARGE \$			KW	RATE \$/KW	C	CHARGE \$	IMPACT DOLLARS	IMPACT %
5,555kH, 1,555,555kH	MONTHLY	(cinci)	ψπτι	•		MONTHLY		ψπτιτ		•	DOLLARO	70
	SERVICE CHARGE	n/a	n/a	\$	264.04	SERVICE CHARGE	n/a	n/a	\$	349.33		
	DISTRIBUTION					DISTRIBUTION						
	KW COST OF	3000	0.8890) \$	2,667.00	KW COST OF POWER	3000	1.17593	\$	3,527.78		
	POWER KW COST OF	3000	4.0784	1 \$	12,235.20	KW COST OF POWER	3000	4.0784	\$	12,235.20		
		1,500,000	0.0514	1 \$	77,100.00	KWH	#######	0.0514	\$	77,100.00		
	CURRENT 2001 BI	ILL		\$	92,266.24	Adjusted 2002 BILL			\$	93,212.31	\$ 946.07	1.0%
					-,				<u> </u>		*	
MONTHLY CONSUMPTION		KW	RATE	CHARGE			KW	RATE	c	CHARGE	IMPACT	IMPACT
4,000kW, 1,200,000kWh	MONTHLY	(enter)	\$/KW	\$		MONTHLY		\$/KW		\$	DOLLARS	%
	SERVICE CHARGE	- 1-	- /-	Φ.	004.04	SERVICE	(-1-	•	0.40.00		
	DISTRIBUTION	n/a	n/a	\$	264.04	CHARGE DISTRIBUTION	n/a	n/a	\$	349.33		
	KW	4000	0.8890	\$	3,556.00	KW	4000	1.17593	\$	4,703.71		
	COSTOE											
	COST OF POWER KW	4000	4.0784	1 \$	16,313.60	COST OF POWER KW	4000	4.0784	\$	16,313.60		
	POWER KW COST OF					KW COST OF POWER						
	POWER KW COST OF POWER KWH	1,200,000	4.0784 0.0514	1 \$	61,680.00	KW COST OF POWER KWH	4000 #######		\$	61,680.00	¢ 4 222 00	1.50/
	POWER KW COST OF	1,200,000				KW COST OF POWER			\$		\$ 1,233.00	1.5%
MONTHLY CONSUMPTION	POWER KW COST OF POWER KWH	1,200,000 LL	0.0514	\$	61,680.00	KW COST OF POWER KWH		0.0514	\$	61,680.00		1.5%
MONTHLY CONSUMPTION 4,000kW, 1,800,000kWh	POWER KW COST OF POWER KWH CURRENT 2001 BI	1,200,000		1 \$	61,680.00	KW COST OF POWER KWH Adjusted 2002 BILL	#######		\$	61,680.00	\$ 1,233.00 IMPACT DOLLARS	
	POWER KW COST OF POWER KWH CURRENT 2001 BI MONTHLY SERVICE	1,200,000 ILL KW	0.0514	\$ CHARGE	61,680.00	KW COST OF POWER KWH Adjusted 2002 BILL MONTHLY SERVICE	#######	0.0514	\$	61,680.00 83,046.64 CHARGE	IMPACT	IMPACT
	POWER KW COST OF POWER KWH CURRENT 2001 BI MONTHLY SERVICE CHARGE	1,200,000 ILL KW	0.0514	\$ CHARGE	61,680.00	KW COST OF POWER KWH Adjusted 2002 BILL MONTHLY SERVICE CHARGE	#######	0.0514	\$	61,680.00 83,046.64 CHARGE	IMPACT	IMPACT
	POWER KW COST OF POWER KWH CURRENT 2001 BI MONTHLY SERVICE CHARGE DISTRIBUTION KW	1,200,000 ILL KW (enter)	0.0514 RATE \$/KW	\$ CHARGE \$	61,680.00 81,813.64	KW COST OF POWER KWH Adjusted 2002 BILL MONTHLY SERVICE CHARGE DISTRIBUTION KW	######################################	0.0514 RATE \$/KW	\$ \$ \$	61,680.00 83,046.64 CHARGE	IMPACT	IMPACT
	POWER KW COST OF POWER KWH CURRENT 2001 BI MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF	1,200,000 ILL KW (enter) n/a 4000	0.0514 RATE \$/KW n/a 0.8890	\$ CHARGE \$	61,680.00 81,813.64 264.04 3,556.00	KW COST OF POWER KWH Adjusted 2002 BILL MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER	######################################	0.0514 RATE \$/KW n/a 1.17593	\$ \$ \$	61,680.00 83,046.64 CHARGE \$ 349.33 4,703.71	IMPACT	IMPACT
	POWER KW COST OF POWER KWH CURRENT 2001 BI MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF	1,200,000 ILL KW (enter) n/a 4000 4000	0.0514 RATE \$/KW n/a 0.8890 4.0784	\$ CHARGE \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	61,680.00 81,813.64 264.04 3,556.00 16,313.60	KW COST OF POWER KWH Adjusted 2002 BILL MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER	####### KW n/a 4000 4000	0.0514 RATE \$/KW n/a 1.17593 4.0784	\$ \$ \$ \$	61,680.00 83,046.64 CHARGE \$ 349.33 4,703.71 16,313.60	IMPACT	IMPACT
	POWER KW COST OF POWER KWH CURRENT 2001 BI MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW	1,200,000 ILL KW (enter) n/a 4000 4000	0.0514 RATE \$/KW n/a 0.8890	\$ CHARGE \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	61,680.00 81,813.64 264.04 3,556.00	KW COST OF POWER KWH Adjusted 2002 BILL MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW	######################################	0.0514 RATE \$/KW n/a 1.17593 4.0784	\$ \$ \$ \$	61,680.00 83,046.64 CHARGE \$ 349.33 4,703.71	IMPACT	IMPACT
	POWER KW COST OF POWER KWH CURRENT 2001 BI MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF	1,200,000 ILL KW (enter) n/a 4000 4000 1,800,000	0.0514 RATE \$/KW n/a 0.8890 4.0784	\$ CHARGE \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	61,680.00 81,813.64 264.04 3,556.00 16,313.60	KW COST OF POWER KWH Adjusted 2002 BILL MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER	####### KW n/a 4000 4000	0.0514 RATE \$/KW n/a 1.17593 4.0784	\$ \$ \$ \$ \$	61,680.00 83,046.64 CHARGE \$ 349.33 4,703.71 16,313.60	IMPACT	IMPACT %
4,000kW, 1,800,000kWh	POWER KW COST OF POWER KWH CURRENT 2001 BI MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER KWH CURRENT 2001 BI	1,200,000 ILL KW (enter) n/a 4000 4000 1,800,000	0.0514 RATE \$/KW n/a 0.8890 4.0784	\$ CHARGE \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	264.04 3,556.00 16,313.60 92,520.00	KW COST OF POWER KWH Adjusted 2002 BILL MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER KWH	####### KW n/a 4000 4000	0.0514 RATE \$/KW n/a 1.17593 4.0784	\$ \$ \$ \$ \$	61,680.00 83,046.64 CHARGE \$ 349.33 4,703.71 16,313.60 92,520.00	IMPACT DOLLARS	IMPACT %
	POWER KW COST OF POWER KWH CURRENT 2001 BI MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER KWH CURRENT 2001 BI	1,200,000 ILL KW (enter) n/a 4000 4000 1,800,000	0.0514 RATE \$/KW n/a 0.8890 4.0784	\$ CHARGE \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	264.04 3,556.00 16,313.60 92,520.00	KW COST OF POWER KWH Adjusted 2002 BILL MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER KWH Adjusted 2002 BILL	####### KW n/a 4000 4000 #########################	0.0514 RATE \$/KW n/a 1.17593 4.0784 0.0514	\$ \$ \$ \$ \$ \$	61,680.00 83,046.64 CHARGE 349.33 4,703.71 16,313.60 92,520.00 13,886.64	IMPACT DOLLARS	IMPACT %
4,000kW, 1,800,000kWh	POWER KW COST OF POWER KWH CURRENT 2001 BI MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER KWH CURRENT 2001 BI	1,200,000 LL KW (enter) n/a 4000 4000 1,800,000	0.0514 RATE \$/KW n/a 0.8890 4.0784	\$ CHARGE \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	264.04 3,556.00 16,313.60 92,520.00	KW COST OF POWER KWH Adjusted 2002 BILL MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER KWH	####### KW n/a 4000 4000 #########################	0.0514 RATE \$/KW n/a 1.17593 4.0784 0.0514	\$ \$ \$ \$ \$ \$	61,680.00 83,046.64 CHARGE 349.33 4,703.71 16,313.60 92,520.00 13,886.64	IMPACT DOLLARS	IMPACT %
4,000kW, 1,800,000kWh GENERAL SERVICE >50 KW T ENTER DESIRED CONSUMPTION LE	POWER KW COST OF POWER KWH CURRENT 2001 BI MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER KWH CURRENT 2001 BI TIME OF USE CURRENT 2001 I	1,200,000 LL KW (enter) n/a 4000 4000 1,800,000	0.0514 RATE \$/KW n/a 0.8890 4.0784	\$ CHARGE \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	61,680.00 81,813.64 264.04 3,556.00 16,313.60 92,520.00 112,653.64	KW COST OF POWER KWH Adjusted 2002 BILL MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER KWH Adjusted 2002 BILL	####### KW n/a 4000 4000 #########################	0.0514 RATE \$/KW n/a 1.17593 4.0784 0.0514	\$ \$ \$ \$ \$ \$	61,680.00 83,046.64 CHARGE 349.33 4,703.71 16,313.60 92,520.00 13,886.64	IMPACT DOLLARS	IMPACT %
4,000kW, 1,800,000kWh GENERAL SERVICE >50 KW T	POWER KW COST OF POWER KWH CURRENT 2001 BI MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER KWH CURRENT 2001 BI TIME OF USE	1,200,000 LL KW (enter) n/a 4000 4000 1,800,000	0.0514 RATE \$/KW n/a 0.8890 4.0784 0.0514	\$ CHARGE \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	61,680.00 81,813.64 264.04 3,556.00 16,313.60 92,520.00 112,653.64	KW COST OF POWER KWH Adjusted 2002 BILL MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER KWH Adjusted 2002 BILL	####### KW n/a 4000 4000 #########################	0.0514 RATE \$/KW n/a 1.17593 4.0784 0.0514	\$ \$ \$ \$ \$ \$	61,680.00 83,046.64 CHARGE 349.33 4,703.71 16,313.60 92,520.00 13,886.64	IMPACT DOLLARS \$ 1,233.00	IMPACT %
4,000kW, 1,800,000kWh GENERAL SERVICE >50 KW T ENTER DESIRED CONSUMPTION LE	POWER KW COST OF POWER KWH CURRENT 2001 BI MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER KWH CURRENT 2001 BI TIME OF USE CURRENT 2001 EVELS WINTER	1,200,000 LL KW (enter) n/a 4000 4000 1,800,000 LL BILL	0.0514 RATE \$/KW n/a 0.8890 4.0784 0.0514	\$ CHARGE \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	61,680.00 81,813.64 264.04 3,556.00 16,313.60 92,520.00 112,653.64	KW COST OF POWER KWH Adjusted 2002 BILL MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER KWH Adjusted 2002 BILL	####### KW n/a 4000 4000 ########	0.0514 RATE \$/KW n/a 1.17593 4.0784 0.0514	\$ \$ \$ \$ \$ \$	61,680.00 83,046.64 CHARGE \$ 349.33 4,703.71 16,313.60 92,520.00 13,886.64 PILS, Z-Fa	IMPACT DOLLARS \$ 1,233.00	IMPACT %
4,000kW, 1,800,000kWh GENERAL SERVICE >50 KW T ENTER DESIRED CONSUMPTION LE	POWER KW COST OF POWER KWH CURRENT 2001 BI MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER KWH CURRENT 2001 BI TIME OF USE CURRENT 2001 I	1,200,000 LL KW (enter) n/a 4000 4000 1,800,000 LL BILL	0.0514 RATE \$/KW n/a 0.8890 4.0784 0.0514	\$ CHARGE \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	61,680.00 81,813.64 264.04 3,556.00 16,313.60 92,520.00 112,653.64	KW COST OF POWER KWH Adjusted 2002 BILL MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KWH Adjusted 2002 BILL 2002 BILL (IPI-PF) WINTER DISTRIBUTION KW	####### KW n/a 4000 4000 ########	0.0514 RATE \$/KW n/a 1.17593 4.0784 0.0514	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	61,680.00 83,046.64 CHARGE \$ 349.33 4,703.71 16,313.60 92,520.00 113,886.64 PILS, Z-Fa	IMPACT DOLLARS \$ 1,233.00	IMPACT %
4,000kW, 1,800,000kWh GENERAL SERVICE >50 KW T ENTER DESIRED CONSUMPTION LE	POWER KW COST OF POWER KWH CURRENT 2001 BI MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER KWH CURRENT 2001 BI CURRENT 2001 II EVELS WINTER	1,200,000 ILL KW (enter) n/a 4000 4000 1,800,000 ILL BILL	0.0514 RATE \$/KW n/a 0.8890 4.0784 0.0514	\$ CHARGE \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	61,680.00 81,813.64 264.04 3,556.00 16,313.60 92,520.00 112,653.64 ARGE \$	KW COST OF POWER KWH Adjusted 2002 BILL MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KW COST OF POWER KWH Adjusted 2002 BILL 2002 BILL (IPI-PF) WINTER	####### KW n/a 4000 4000 ########	0.0514 RATE \$/KW n/a 1.17593 4.0784 0.0514 R, 200182 RATE \$/kW	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	61,680.00 83,046.64 CHARGE \$ 349.33 4,703.71 16,313.60 92,520.00 13,886.64 PILS, Z-Fa	IMPACT DOLLARS \$ 1,233.00	IMPACT %
4,000kW, 1,800,000kWh GENERAL SERVICE >50 KW T ENTER DESIRED CONSUMPTION LE	POWER KW COST OF POWER KWH CURRENT 2001 BI MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KWH COST OF POWER KWH CURRENT 2001 BI TIME OF USE [CURRENT 2001 IIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII	1,200,000 ILL KW (enter) n/a 4000 4000 1,800,000 ILL BILL	0.0514 RATE \$/KW n/a 0.8890 4.0784 0.0514 RATE \$/kW 1.0695	CHARGE \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	61,680.00 81,813.64 264.04 3,556.00 16,313.60 92,520.00 112,653.64 ARGE \$	KW COST OF POWER KWH Adjusted 2002 BILL MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KWH Adjusted 2002 BILL 2002 BILL (IPI-PF) WINTER DISTRIBUTION KW KW COST OF	####### KW n/a 4000 4000 ########	0.0514 RATE \$/kW n/a 1.17593 4.0784 0.0514 RATE \$/kW 1.4147 9.5524	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	61,680.00 83,046.64 CHARGE \$ 349.33 4,703.71 16,313.60 92,520.00 13,886.64 PILS, Z-Fa	IMPACT DOLLARS \$ 1,233.00	IMPACT %
4,000kW, 1,800,000kWh GENERAL SERVICE >50 KW T ENTER DESIRED CONSUMPTION LE	POWER KW COST OF POWER KWH CURRENT 2001 BI MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KWH CURRENT 2001 BI TIME OF USE CURRENT 2001 BI EVELS WINTER DISTRIBUTION KW KW COST OF POWER	1,200,000 ILL KW (enter) n/a 4000 4000 1,800,000 ILL BILL KW 1300 1300 kWh	0.0514 RATE \$/KW n/a 0.8890 4.0784 0.0514 RATE \$/kW 1.0695 9.5524 RATE \$/kWh	\$ CHARGE \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	61,680.00 81,813.64 264.04 3,556.00 16,313.60 92,520.00 112,653.64 ARGE \$ 1,390.35 12,418.12	KW COST OF POWER KWH Adjusted 2002 BILL MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KWH Adjusted 2002 BILL 2002 BILL (IPI-PF) WINTER DISTRIBUTION KW KW COST OF POWER COST OF POWER COST OF POWER COST OF POWER Demand Charge COST OF POWER	####### KW n/a 4000 4000 ######## KW 1300 1300 kWh	0.0514 RATE \$/KW n/a 1.17593 4.0784 0.0514 RATE \$/kW 1.4147 9.5524 RATE \$/kWh	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	61,680.00 83,046.64 CHARGE \$ 349.33 4,703.71 16,313.60 92,520.00 113,886.64 PPILS, Z-Fa CHARGE \$ 1,839.09 12,418.12	IMPACT DOLLARS \$ 1,233.00	IMPACT %
4,000kW, 1,800,000kWh GENERAL SERVICE >50 KW T ENTER DESIRED CONSUMPTION LE	POWER KW COST OF POWER KWH CURRENT 2001 BI MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KWH CURRENT 2001 BI TIME OF USE CURRENT 2001 II EVELS WINTER DISTRIBUTION KW KW COST OF POWER Demand Charge COST OF POWER WINTER PEAK	1,200,000 LL KW (enter) n/a 4000 1,800,000 LL BILL KW 1300	0.0514 RATE \$/KW n/a 0.8890 4.0784 0.0514 RATE \$/kW 1.0695 9.5524 RATE	\$ CHARGE \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	61,680.00 81,813.64 264.04 3,556.00 16,313.60 92,520.00 112,653.64 ARGE \$ 1,390.35	KW COST OF POWER KWH Adjusted 2002 BILL MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KWH Adjusted 2002 BILL 2002 BILL (IPI-PF) WINTER DISTRIBUTION KW W COST OF POWER COST OF POWER Demand Charge COST OF POWER WINTER PEAK	*###### KW n/a 4000 4000 ####### .1/3 MARF KW 1300	0.0514 RATE \$/KW n/a 1.17593 4.0784 0.0514 RATE \$/kW 1.4147 9.5524 RATE \$/kWh	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	61,680.00 83,046.64 CHARGE \$ 349.33 4,703.71 16,313.60 92,520.00 113,886.64 PILS, Z-Fa CHARGE \$ 1,839.09	IMPACT DOLLARS \$ 1,233.00	IMPACT %
4,000kW, 1,800,000kWh GENERAL SERVICE >50 KW T ENTER DESIRED CONSUMPTION LE	POWER KW COST OF POWER KWH CURRENT 2001 BI MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KWH CURRENT 2001 BI FIME OF USE CURRENT 2001 BI CURRENT 2001 BI CURRENT 2001 BI CURRENT 2001 BI COST OF POWER WINTER DISTRIBUTION KW KW COST OF POWER Demand Charge COST OF POWER WINTER PEAK WINTER OFF PEAK	1,200,000 ILL KW (enter) n/a 4000 4000 1,800,000 ILL BILL KW 1300 1300 kWh	0.0514 RATE \$/KW n/a 0.8890 4.0784 0.0514 RATE \$/kW 1.0695 9.5524 RATE \$/kWh	CHARGE \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	61,680.00 81,813.64 264.04 3,556.00 16,313.60 92,520.00 112,653.64 ARGE \$ 1,390.35 12,418.12	KW COST OF POWER KWH Adjusted 2002 BILL MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KWH Adjusted 2002 BILL 2002 BILL (IPI-PF) WINTER DISTRIBUTION KW KW COST OF POWER COST OF POWER KWH COST OF POWER KWH COST OF POWER COST OF POWER COST OF POWER WINTER PEAK WINTER OFF PEAK	####### KW n/a 4000 4000 ######## KW 1300 1300 kWh	0.0514 RATE \$/kW n/a 1.17593 4.0784 0.0514 RATE \$/kW 1.4147 9.5524 RATE \$/kWh 0.0703	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	61,680.00 83,046.64 CHARGE \$ 349.33 4,703.71 16,313.60 92,520.00 113,886.64 PPILS, Z-Fa CHARGE \$ 1,839.09 12,418.12	IMPACT DOLLARS \$ 1,233.00	IMPACT %
4,000kW, 1,800,000kWh GENERAL SERVICE >50 KW T ENTER DESIRED CONSUMPTION LE	POWER KW COST OF POWER KWH CURRENT 2001 BI MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KWH CURRENT 2001 BI TIME OF USE CURRENT 2001 I EVELS WINTER DISTRIBUTION KW KW COST OF POWER KWH CURRENT 2001 I EVELS WINTER COST OF POWER WINTER PEAK WINTER PEAK WINTER OFF	1,200,000 ILL KW (enter) n/a 4000 4000 1,800,000 ILL KW 1300 kWh 250,000	0.0514 RATE \$/kW n/a 0.8890 4.0784 0.0514 RATE \$/kW 1.0695 9.5524 RATE \$/kWh 0.0703	CHARGE \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	61,680.00 81,813.64 264.04 3,556.00 16,313.60 92,520.00 112,653.64 ARGE \$ 1,390.35 12,418.12 17,575.00	KW COST OF POWER KWH Adjusted 2002 BILL MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KWH Adjusted 2002 BILL 2002 BILL (IPI-PF) WINTER DISTRIBUTION KW WCOST OF POWER COST OF POWER KWH COST OF POWER KWH COST OF POWER COST OF POWER COST OF POWER WINTER PEAK WINTER OFF	####### KW n/a 4000 4000 ####### KW 1300 1300 kWh 250,000	0.0514 RATE \$/kW n/a 1.17593 4.0784 0.0514 RATE \$/kW 1.4147 9.5524 RATE \$/kWh 0.0703	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	61,680.00 83,046.64 CHARGE \$ 349.33 4,703.71 16,313.60 92,520.00 13,886.64 CHARGE \$ 1,839.09 12,418.12 17,575.00	IMPACT DOLLARS \$ 1,233.00	IMPACT %
4,000kW, 1,800,000kWh GENERAL SERVICE >50 KW T ENTER DESIRED CONSUMPTION LE	POWER KW COST OF POWER KWH CURRENT 2001 BI MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KWH CURRENT 2001 BI TIME OF USE CURRENT 2001 BI CURRENT 2001 BI COST OF POWER KWH CURRENT 2001 BI COST OF POWER COST OF POWER WINTER DISTRIBUTION KW COST OF POWER DEMAND COST OF POWER WINTER OFF PEAK WINTER OFF PEAK MONTHLY	1,200,000 ILL KW (enter) n/a 4000 4000 1,800,000 ILL KW 1300 kWh 250,000	0.0514 RATE \$/kW n/a 0.8890 4.0784 0.0514 RATE \$/kW 1.0695 9.5524 RATE \$/kWh 0.0703	CHARGE \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	61,680.00 81,813.64 264.04 3,556.00 16,313.60 92,520.00 112,653.64 ARGE \$ 1,390.35 12,418.12 17,575.00	KW COST OF POWER KWH Adjusted 2002 BILL MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KWH Adjusted 2002 BILL 2002 BILL (IPI-PF) WINTER DISTRIBUTION KW W COST OF POWER Demand Charge COST OF POWER WINTER PEAK WINTER PEAK WINTER OFF PEAK MONTHLY	####### KW n/a 4000 4000 ####### KW 1300 1300 kWh 250,000	0.0514 RATE \$/kW n/a 1.17593 4.0784 0.0514 RATE \$/kW 1.4147 9.5524 RATE \$/kWh 0.0703	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	61,680.00 83,046.64 CHARGE \$ 349.33 4,703.71 16,313.60 92,520.00 13,886.64 CHARGE \$ 1,839.09 12,418.12 17,575.00	IMPACT DOLLARS \$ 1,233.00	IMPACT %
4,000kW, 1,800,000kWh GENERAL SERVICE >50 KW T ENTER DESIRED CONSUMPTION LE	POWER KW COST OF POWER KWH CURRENT 2001 BI MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KWH CURRENT 2001 BI CURRENT 2001 BI CURRENT 2001 BI CURRENT 2001 BI COST OF POWER KWH CURRENT 2001 BI COST OF CURRENT 2001 BI COST OF POWER WINTER DISTRIBUTION KW KW COST OF POWER Demand Charge COST OF POWER WINTER PEAK WINTER OFF PEAK MONTHLY SERVICE	1,200,000 ILL KW (enter) n/a 4000 4000 1,800,000 ILL KW 1300 kWh 250,000	0.0514 RATE \$/kW n/a 0.8890 4.0784 0.0514 RATE \$/kW 1.0695 9.5524 RATE \$/kWh 0.0703	CHARGE \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	61,680.00 81,813.64 264.04 3,556.00 16,313.60 92,520.00 112,653.64 ARGE \$ 1,390.35 12,418.12 17,575.00 10,450.00	KW COST OF POWER KWH Adjusted 2002 BILL MONTHLY SERVICE CHARGE DISTRIBUTION KW COST OF POWER KWH Adjusted 2002 BILL 2002 BILL (IPI-PF) WINTER DISTRIBUTION KW W COST OF POWER Demand Charge COST OF POWER WINTER PEAK WINTER OFF PEAK MONTHLY SERVICE	####### KW n/a 4000 4000 ####### KW 1300 1300 kWh 250,000	0.0514 RATE \$/kW n/a 1.17593 4.0784 0.0514 RATE \$/kW 1.4147 9.5524 RATE \$/kWh 0.0703	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	61,680.00 83,046.64 CHARGE \$ 349.33 4,703.71 16,313.60 92,520.00 13,886.64 PILS, Z-Fa CHARGE \$ 1,839.09 12,418.12 17,575.00 10,450.00 5,503.23	IMPACT DOLLARS \$ 1,233.00	IMPACT %

SUMMER SUMMER

	KW	RATE \$/kW	CHARGE \$	E		KW	RATE \$/kW	CHARGE \$	IMPACT DOLLARS	IMPACT %	
DISTRIBUTION kW kW COST OF POWER	1300	1.0695	\$ 1,	,390.35	DISTRIBUTION kW kW COST OF POWER	1300	1.4147	\$ 1,839.09			_
Demand Charge	1300	7.1786 RATE	\$ 9,	,332.18	Demand Charge	1300	7.1786 RATE	\$ 9,332.18			
COST OF POWER	kWh	\$/kWh			COST OF POWER	kWh	\$/kWh				
SUMMER PEAK SUMMER OFF	250,000	0.0589	\$ 14,	,725.00	SUMMER PEAK SUMMER OFF	250,000	0.0589	\$ 14,725.00			
PEAK MONTHLY SERVICE	250,000	0.0309	\$ 7,	,725.00	PEAK MONTHLY SERVICE	250,000	0.0309	\$ 7,725.00			
CHARGE			\$ 4,	,159.61	CHARGE			\$ 5,503.23			
TOTAL			\$ 37,	,332.14	TOTAL			\$ 39,124.51	\$ 1,792.37	4.89	%

GENERAL SERVICE - INTERMEDIATE USE

CURRENT 2001 BILL	2002 BILL (IPI-PF, 1/3 MARR, 2001&2002 PILs, Z-Factor & Transition

ENTER DESIRED CONSUMPTION	LEVELS
4000kW, 1,200,000kWh	WINTE

WINTER					WINTER						
_	KW	RATE \$/kW	CHARGE \$		_	KW	RATE \$/kW	CHARGE \$	IMPACT DOLLARS	IMPACT %	
DISTRIBUTION kW kW COST OF POWER	4000	0.9335	\$ 3,7	734.00	DISTRIBUTION kW kW COST OF POWER	4000	1.2348	\$ 4,939.17			
Demand Charge	4000	8.7146 RATE	\$ 34,8	358.40	Demand Charge	4000	8.7146 RATE	\$ 34,858.40			
COST OF POWER	kWh	\$/kWh			COST OF POWER	kWh	\$/kWh				
WINTER PEAK WINTER OFF	600,000	0.0716	\$ 42,9	960.00	WINTER PEAK WINTER OFF	600,000	0.0716	\$ 42,960.00			
PEAK MONTHLY SERVICE	600,000	0.0427	\$ 25,6	620.00	PEAK MONTHLY SERVICE	600,000	0.0427	\$ 25,620.00			
CHARGE			\$ 4,8	334.82	CHARGE			\$ 6,396.55			
TOTAL			\$ 112,0	007.22	TOTAL			\$ 114,774.12	\$ 2,766.90	2.5	%

SUMMER				SUMMER					
	KW	RATE \$/kW	CHARGE \$		KW	RATE \$/kW	CHARGE \$	IMPACT DOLLARS	IMPACT %
DISTRIBUTION				DISTRIBUTION					
kW	4000	0.9335	\$ 3,734.00	kW	4000	1.2348	\$ 4,939.17		
kW COST OF				kW COST OF					
POWER				POWER					
Demand Charge	4000	7.9881	\$ 31,952.40	Demand Charge	4000	7.9881	\$ 31,952.40		
		RATE				RATE			
COST OF POWER	kWh	\$/kWh		COST OF POWER	kWh	\$/kWh			
SUMMER PEAK	600,000	0.0604	\$ 36,240.00	SUMMER PEAK	600,000	0.0604	\$ 36,240.00		
SUMMER OFF				SUMMER OFF					
PEAK	600,000	0.0317	\$ 18,990.00	PEAK	600,000	0.0317	\$ 18,990.00		
MONTHLY				MONTHLY					
SERVICE				SERVICE					
CHARGE			\$ 4,834.82	CHARGE			\$ 6,396.55		
TOTAL			\$ 95,751.22	TOTAL			\$ 98,518.12	\$ 2,766.90	2.9%

LARGE USE

CURRENT 2001 BILL | 2002 BILL (IPI-PF, 1/3 MARR, 2001&2002 PILs, Z-Factor & Transition)

ENTER DESIRED CONSUMPTION LE 6000kW, 3,000,000kWh	WINT
0000KVV, 3,000,000KVVII	AAIIAI

EVELS									
WINTER	ĸw	RATE \$/kW	CHARGE \$	WINTER	ĸw	RATE \$/kW	CHARGE \$	IMPACT DOLLARS	IMPACT %
DISTRIBUTION kW kW COST OF POWER	6000	0.4348	\$ 2,608.80	DISTRIBUTION kW kW COST OF POWER	6000	0.5751	\$ 3,450.81		
Demand Charge	6000	12.4851 RATE	\$ 74,910.60	Demand Charge	6000	12.4851 RATE	\$ 74,910.60		
COST OF POWER	kWh	\$/kWh		COST OF POWER	kWh	\$/kWh			
WINTER PEAK WINTER OFF	1,500,000	0.0689	\$ 103,350.00	WINTER PEAK WINTER OFF	#######	0.0689	\$ 103,350.00		
PEAK MONTHLY SERVICE	1,500,000	0.0412	\$ 61,800.00	PEAK MONTHLY SERVICE	1,500,000	0.0412	\$ 61,800.00		
CHARGE			\$ 9,808.55	CHARGE			\$ 12,976.88		
TOTAL			\$ 252,477.95	TOTAL			\$ 256,488.29	\$ 4,010.34	1.6%

SUMMER				SUMMER					
	KW	RATE \$/kW	CHARGE \$		KW	RATE \$/kW	CHARGE \$	IMPACT DOLLARS	IMPACT %
DISTRIBUTION				DISTRIBUTION					
kW	6000	0.4348 \$	2,608.80	kW	6000	0.5751 \$	3,450.81		

kW COST OF POWER				kW COST OF POWER						
Demand Charge	6000	8.4634 RATE	\$ 50,780.40	Demand Charge	6000	8.4634 RATE	\$	50,780.40		
COST OF POWER	kWh	\$/kWh		COST OF POWER	kWh	\$/kWh				
SUMMER PEAK SUMMER OFF	1,500,000	0.0582	\$ 87,300.00	SUMMER PEAK SUMMER OFF	#######	0.0582	\$	87,300.00		
PEAK MONTHLY SERVICE	1,500,000	0.0306	\$ 45,900.00	PEAK MONTHLY SERVICE	1,500,000	0.0306	\$	45,900.00		
CHARGE			\$ 9,808.55	CHARGE			\$	12,976.88		
TOTAL			\$ 196,397.75	TOTAL			\$ 2	00,408.09	\$ 4,010.34	2.0%

Schedule of Rates and Charges

Erie Thames Powerlines

Effective March 1, 2002

RP-2002-xxxx EB-2002-xxxx

Time Periods for Time of Use (Eastern Standard Time)

Winter: All Hours, October 1 through March 31 Summer: All Hours, April 1 through September 30

Peak: 0700 to 2300 hours (local time) Monday to Friday inclusive, except for public holidays

including New Year's Day, Good Friday, Victoria Day, Canada Day, Civic Holiday (Toronto)

Labour Day, Thansgiving Day, Christmas Day and Boxing Day.

Off Peak: All Other Hours.

RESIDENTIAL

Monthly Service Charge	(per month)	\$12.34
Distribution Volumetric Rate	(per kWh)	\$0.0090
Cost of Power Rate	(per kWh)	\$0.0774

RESIDENTIAL (Time of Use)

Monthly Service Charge Distribution Volumetric Rate	(per month) (per kWh)	\$0.00 \$0.0000
Cost of Power - Winter Peak	(per kWh)	\$0.0000
Cost of Power - Winter Off Peak	(per kWh)	\$0.0000
Cost of Power - Summer Peak	(per kWh)	\$0.0000
Cost of Power - Summer Off Peak	(per kWh)	\$0.0000

GENERAL SERVICE < 50 KW

Monthly Service Charge	(per month)	\$23.80
Distribution Volumetric Rate	(per kWh)	\$0.0120
Cost of Power Rate	(per kWh)	\$0.0752

GENERAL SERVICE < 50 KW (Time of Use)

Monthly Service Charge Distribution Volumetric Rate	(per month) (per kWh)	\$0.00 \$0.0000
Cost of Power - Winter Peak	(per kWh)	\$0.0000
Cost of Power - Winter Off Peak	(per kWh)	\$0.0000
Cost of Power - Summer Peak	(per kWh)	\$0.0000
Cost of Power - Summer Off Peak	(per kWh)	\$0.0000

GENERAL SERVICE > 50 KW (Non Time of Use)

Monthly Service Charge	(per month)	\$349.33
Distribution Volumetric Rate	(per kW)	\$1.1759
Cost of Power Demand Rate	(per kW)	\$4.0784
Cost of Power Energy Rate	(per kWh)	\$0.0514

Schedule of Rates and Charges

GENERAL SERVICE > 50 KW (Time of Use)

Monthly Service Charge	(per month)	\$5,503.23
Distribution Volumetric Rate	(per kW)	\$1.4147
Cost of Power - Winter Peak	(per kW)	\$9.5524
Cost of Power - Summer Peak	(per kW)	\$7.1786
Cost of Power - Winter Peak	(per kWh)	\$0.0703
Cost of Power - Winter Off Peak	(per kWh)	\$0.0418
Cost of Power - Summer Peak	(per kWh)	\$0.0589
Cost of Power - Summer Off Peak	(per kWh)	\$0.0309

GENERAL SERVICE INTERMEDIATE USE

Monthly Service Charge	(per month)	\$6,396.55
Distribution Volumetric Rate	(per kW)	\$1.2348
Cost of Power - Winter Peak	(per kW)	\$8.7146
Cost of Power - Summer Peak	(per kW)	\$7.9881
Cost of Power - Winter Peak Cost of Power - Winter Off Peak Cost of Power - Summer Peak Cost of Power - Summer Off Peak	(per kWh) (per kWh) (per kWh) (per kWh)	\$0.0716 \$0.0427 \$0.0604 \$0.0317

LARGE USE

Monthly Service Charge	(per month)	\$12,976.88
Distribution Volumetric Rate	(per kW)	\$0.5751
Cost of Power - Winter Peak	(per kW)	\$12.4851
Cost of Power - Summer Peak	(per kW)	\$8.4634
Cost of Power - Winter Peak	(per kWh)	\$0.0689
Cost of Power - Winter Off Peak	(per kWh)	\$0.0412
Cost of Power - Summer Peak	(per kWh)	\$0.0582
Cost of Power - Summer Off Peak	(per kWh)	\$0.0306

Un-metered Load

Monthly Service Charge	(per month)	\$5.1539
Distribution Volumetric Rate	(per kWh)	\$0.0309
Cost of Power Demand Rate	(per kWh)	\$0,0699

SENTINEL LIGHTS (Non Time of Use)

Monthly Service Charge	(per month)	\$1.50
Distribution Volumetric Rate	(per kW)	\$6.3756
Cost of Power Demand Rate	(per kW)	\$12.7859

SENTINEL LIGHTS (Time of Use)

Schedule of Rates and Charges

Monthly Service Charge	(per month)	\$0.00
Distribution Volumetric Rate	(per kW)	\$0.0000
Cost of Power - Winter	(per kW)	\$0.0000
Cost of Power - Summer	(per kW)	\$0.0000

STREET LIGHTING (Non Time of Use)

Monthly Service Charge	(per month)	\$0.48
Distribution Volumetric Rate	(per kW)	\$1.0644
Cost of Power Demand Rate	(per kW)	\$24.4502

STREET LIGHTING (Time of Use)

Monthly Service Charge	(per month)	\$0.00
Distribution Volumetric Rate	(per kW)	\$0.0000
Cost of Power - Winter	(per kW)	\$0.0000
Cost of Power - Summer	(per kW)	\$0.0000

MISCELLANEOUS CHARGES

ADD 2002 OEB APPROVED MISCELLANEOUS CHARGES HERE

(discontinued at Summer

New Account Setup	\$ 20.00
Change of Occupancy	\$ 20.00
Account History	
Administration Fee	
Current Year Data	
Each Additional Year Data	
Arrear's Certificate	
Late Payment	1.50%
Dispute Involvement Charge	
Returned Cheque	\$10.00
Collection of Account Charge	\$10.00
Disconnect/Reconnect Charges (non payment of account)	
At Meter - During Regular Hours	\$30.00
At Meter - After Hours	\$100.00
Temporary Pole Service	\$ 125.00
After Hours High Voltage Station Outage	
Residential Service 2nd Visit to Connect New Service	
Residential Service After Hours Visit to Connect New Service	
Diversity Adjustr Winter	\$1.76

\$2.04

2005 Rate Adjustment Model

Name of Utility: Erie Thames Powerlines

License Number: ED-2002-0516

File Number: **RP-2005-0013**

EB-2005-0024

Name of Contact: John Puhr

E- Mail Address: johnp@erie-thamespower.com

Phone Number: 519-773-2931 Extension:

Date: March 8th, 2005 Revision

Version Number: 2005.V1.1

SHEET 1 - 2002 Base Rate Schedule

Name of Utility: Erie Thames Powerlines 2005.V1.1
License Number: ED-2002-0516 RP-2005-0013
Name of Contact: John Puhr EB-2005-0024

E- Mail Address: johnp@erie-thamespower.com Phone Number: 519-773-2931 Extension: Date: March 8th, 2005 Revision

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

Distribution kWh Rate	\$0.0072
	_
Monthly Service Charge (Per Customer)	\$9.95

RESIDENTIAL (TIME OF USE)

Distribution kWh Rate	
Monthly Service Charge (Per Customer)	

GENERAL SERVICE < 50 KW

Distribution kWh Rate	\$0.0097
Monthly Service Charge (Per Customer)	\$19.18

GENERAL SERVICE > 50 KW (NON TIME OF USE)

Distribution KW Rate	\$0.9477
Monthly Service Charge (Per Customer)	\$281.49

GENERAL SERVICE > 50 KW (TIME OF USE)

Distribution KW Rate	\$1.1401
Monthly Service Charge (Per Customer)	\$4,434.48

SHEET 1 - 2002 Base Rate Schedule

INTERMEDIATE USE	
Distribution KW Rate	\$0.9951
Monthly Service Charge (Per Customer)	\$5,154.31
LARGE USE	
Distribution KW Rate	\$0.4635
Monthly Service Charge (Per Customer)	\$10,456.72
SENTINEL LIGHTS (NON TIME OF USE)	
Distribution KW Rate	\$6.0739
Monthly Service Charge (Per Connection)	\$1.49
OR	
SENTINEL LIGHTS (TIME OF USE)	
Distribution KW Rate	
Monthly Service Charge (Per Connection)	
STREET LIGHTING (NON TIME OF USE)	
Distribution KW Rate	\$0.8578
Monthly Service Charge (Per Connection)	\$0.38
OR	
STREET LIGHTING (TIME OF USE)	
Distribution KW Rate	

SHEET 2 - Calculating The Rate Increase Due To The Addition of 1/3 MARR

Name of Utility:Erie Thames Powerlines2005.V1.1License Number:ED-2002-0516RP-2005-0013Name of Contact:John PuhrEB-2005-0024

E- Mail Address: johnp@erie-thamespower.com

Phone Number: 519-773-2931 Extension:

Date: March 8th, 2005 Revision

Enter the final MARR installment calculated in the 2001 RUD Model	\$ 259,499.59
Have you applied for approval of your C&DM plan?	ves
nave you applied for approval or your oabin plan.	yes
Enter the amount applied for your C&DM plan	\$266,000.00
Has the C&DM application been approved?	no
Enter the final MARR installment (based on Board-Approved C&DM plan or applied-for amount)	\$ 259,499.59

Grossed-up MARR based on 14 months recovery over 13 months.

\$ 279,461.10

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		106,336,959	11,308	\$1,815,301	55.12%	\$154,052
General Service < 50 KW Class		79,786,668	1,359	\$420,729	12.78%	\$35,704
General Service > 50 KW Non-Time of Use	288,632		142	\$645,215	19.59%	\$54,755
General Service > 50 KW Time of Use	53,234		2	\$143,163	4.35%	\$12,149
Intermediate Use	35,445		1	\$83,201	2.53%	\$7,061
Large Class User	154,384		1	\$168,793	5.13%	\$14,324
Sentinel Lights	22		66	\$65	0.00%	\$6
Street Lighting	8,207		2,660	\$16,606	0.50%	\$1,409
TOTALS	539,924	186,123,627	15,539	\$3,293,073	100.00%	\$279,461
			Grossed-up MA	RR Value ====	>	\$279,461

Note: LDCs must enter the fixed-variable split used on Sheet 13 (Sensitivity Analysis 2) of their 2001 Approved RUD Model.

Residential Class

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
(A) Allocated MARR			\$154,052
(B) Fixed-Variable Split (%)	36.3%	63.7%	100%
(C) Re-Allocated MARR (\$)	\$55,921	\$98,131	\$154,052
(D) Number of kWh	106,336,959		
(E) Number of Customers		11,308	
(F) Incremental Distribution kWh Rate (\$/kWh)	\$0.0005		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.7232	

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			\$35,704
(B) Fixed-Variable Split (%)	36.3%	63.7%	100%
(C) Re-Allocated MARR (\$)	\$12,961	\$22,744	\$35,704
(D) Number of kWh	79,786,668		
(E) Number of Customers		1,359	
(F) Incremental Distribution kWh Rate (\$/kWh)	\$0.0002		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$1.3946	

General Service > 50 kW Class (Non-Time of Use)

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
(A) Allocated MARR			\$54,755
(B) Fixed-Variable Split (%)	36.3%	63.7%	100%
(C) Re-Allocated MARR (\$)	\$19,876	\$34,879	\$54,755
(D) Number of kW	288,632		
(E) Number of Customers		142	
(F) Incremental Distribution kWh Rate (\$/kW)	\$0.0689		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$20.4689	

General Service > 50 kW Class (Time of Use)

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
(A) Allocated MARR			\$12,149
(B) Fixed-Variable Split (%)	36.3%	63.7%	100%
(C) Re-Allocated MARR (\$)	\$4,410	\$7,739	\$12,149
(D) Number of kW	53,234		
(E) Number of Customers		2	
(F) Incremental Distribution kW Rate (\$/kW)	\$0.0828		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$322.4630	

Intermediate Class

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
(A) Allocated MARR			\$7,061
(B) Fixed-Variable Split (%)	36.3%	63.7%	100%
(C) Re-Allocated MARR (\$)	\$2,563	\$4,498	\$7,061
(D) Number of kW	35,445		
(E) Number of Customers		1	
(F) Incremental Distribution kW Rate (\$/kW)	\$0.0723		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$374.8069	

SHEET 2 - Calculating The Rate Increase Due To The Addition of 1/3 MARR

Large User Class

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
(A) Allocated MARR			\$14,324
(B) Fixed-Variable Split (%)	36.3%	63.7%	100%
(C) Re-Allocated MARR (\$)	\$5,200	\$9,125	\$14,324
(D) Number of kW	154,384		
(E) Number of Customers		1	
(F) Incremental Distribution kW Rate (\$/kW)	\$0.0337		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$760.3833	

Sentinel Lighting Class

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
(A) Allocated MARR			\$6
(B) Fixed-Variable Split (%)	36.3%	63.7%	100%
(C) Re-Allocated MARR (\$)	\$2	\$4	\$6
(D) Number of kW	22		
(E) Number of Customers		66	
(F) Incremental Distribution kW Rate (\$/kW)	\$0.0910		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.0044	

Street Lighting Class

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
(A) Allocated MARR			\$1,409
(B) Fixed-Variable Split (%)	36.3%	63.7%	100%
(C) Re-Allocated MARR (\$)	\$512	\$898	\$1,409
(D) Number of kW	8,207		
(E) Number of Customers		2,660	
(F) Incremental Distribution kW Rate (\$/kW)	\$0.0623		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.0281	

SHEET 3 - 2005 Base Rates (2002 Base Rates + Final MARR)

Name of Utility: Erie Thames Powerlines 2005.V1.1
License Number: ED-2002-0516 RP-2005-0013
Name of Contact: John Puhr EB-2005-0024

E- Mail Address: johnp@erie-thamespower.com
Phone Number: 519-773-2931 Extension:

Date: March 8th, 2005 Revision

Residential Class

DISTRIBUTION KWH RATE	\$0.0077
MONTHLY SERVICE CHARGE (Per Customer)	\$10.67

Residential Class (Time-of-Use)

DISTRIBUTION KWH RATE

MONTHLY SERVICE CHARGE (Per Customer)

General Service < 50 KW

DISTRIBUTION KWH RATE	\$0.0099
MONTHLY SERVICE CHARGE (Per Customer)	\$20.57

General Service > 50 KW (Non-Time of Use)

DISTRIBUTION KW RATE	\$1.0166
MONTHLY SERVICE CHARGE (Per Customer)	\$301.96

General Service > 50 KW (Time of Use)

DISTRIBUTION KW RATE	\$1.2230
MONTHLY SERVICE CHARGE (Per Customer)	\$4,756.94

Intermediate Use

DISTRIBUTION KW RATE	\$1.0674
MONTHLY SERVICE CHARGE (Per Customer)	\$5,529.12

SHEET 3 - 2005 Base Rates (2002 Base Rates + Final MARR)

3HEET 3 - 2003 Base Rates (2002	Dase Nate
Large Use	
DISTRIBUTION KW RATE	\$0.4972
MONTHLY SERVICE CHARGE (Per Customer)	\$11,217.10
Sentinel Lights (Non-Time of Use)	
DISTRIBUTION KW RATE	\$6.1649
MONTHLY SERVICE CHARGE (Per Connection)	\$1.49
OR	
Sentinel Lights (Time of Use)	
DISTRIBUTION KW RATE	
MONTHLY SERVICE CHARGE (Per Connection)	
Street Lighting (Non-Time of Use)	
DISTRIBUTION KW RATE	\$0.9201
MONTHLY SERVICE CHARGE (Per Connection)	\$0.41
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:Erie Thames Powerlines2005.V1.1License Number:ED-2002-0516RP-2005-0013Name of Contact:John PuhrEB-2005-0024

E- Mail Address: johnp@erie-thamespower.com

Phone Number: 519-773-2931 Extension:

Date: March 8th, 2005 Revision

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

\$ 426,906.93

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		118,291,008	11,895	\$2,752,237	55.4%	\$236,709
General Service < 50 KW Class		44,666,643	1,400	\$878,009	17.7%	\$75,514
General Service > 50 KW Non-Time of Use	264,610	105,153,645	110	\$772,039	15.6%	\$66,400
General Service > 50 KW Time of Use	48,911	20.907.273	2	\$172,103	3.5%	\$14,802
Intermediate Use	43,299	18,097,438	1	\$125,940	2.5%	\$10,832
Large Class User	134,464	68,856,055	1	\$233,081	4.7%	\$20,046
Sentinel Lights	502	221,616	237	\$4,819	0.1%	\$414
Street Lighting	8,444	3,097,092	2,660	\$25,456	0.5%	\$2,189
TOTALS	500,230	379,290,770	16.306	\$4,963,683	1.00	\$426,907
		, ,	2005 PILs Prox	xy Amount =====		\$426,907

2005 PILs Proxy amount will be recovered only in the distribution kWh charge (Variable Charge).

Residential Class

	Variable Charge Recovery	Service Charge Recovery	2005 PILs Proxy Allocation
(A) Allocated PILs			\$236,709
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated PILs (\$)	\$236,709	\$0	\$236,709
(D) Number of kWh	118,291,008		
(E) Incremental Distribution kWh Rate (\$/kWh)	\$0.0020		

General Service < 50 kW Class

	Variable Charge Recovery	Service Charge Recovery	2005 PILs Proxy Allocation
(A) Allocated PILs			\$75,514
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated PILs (\$)	\$75,514	\$0	\$75,514
(D) Number of kWh	44,666,643		
(E) Incremental Distribution kWh Rate (\$/kWh)	\$0.0017		

SHEET 4 - Calculating Incremental Rate Increase Due To 2005 PILs

General Service > 50 kW Class (Non-Time of Use)

	Variable Charge Recovery	Service Charge Recovery	2005 PILs Proxy Allocation
(A) Allocated PILs			\$66,400
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated PILs (\$)	\$66,400	\$0	\$66,400
(D) Number of kW	264,610		
(E) Incremental Distribution kW Rate (\$/kW)	\$0.2509		

General Service > 50 kW Class (Time of Use)

	Variable Charge Recovery	Service Charge Recovery	2005 PILs Proxy Allocation
(A) Allocated PILs			\$14,802
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated PILs (\$)	\$14,802	\$0	\$14,802
(D) Number of kW	48,911		
(E) Incremental Distribution kW Rate (\$/kW)	\$0.3026		

Intermediate Class

	Variable Charge Recovery	Service Charge Recovery	2005 PILs Proxy Allocation
(A) Allocated PILs			\$10,832
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated PILs (\$)	\$10,832	\$0	\$10,832
(D) Number of kW	43,299		
(E) Incremental Distribution kW Rate (\$/kW)	\$0.2502		

Large User Class

	Variable Charge Recovery	Service Charge Recovery	2005 PILs Proxy Allocation
(A) Allocated PILs			\$20,046
(B) Fixed-Variable Split (%)	100.0%	0.0%	100%
(C) Re-Allocated PILs (\$)	\$20,046	\$0	\$20,046
(D) Number of kW	134,464	1	
(E) Incremental Distribution kW Rate (\$/kW)	\$0.1491	\$0.00	

SHEET 4 - Calculating Incremental Rate Increase Due To 2005 PILs

Sentinel Lighting Class

	Variable Charge Recovery	Service Charge Recovery	2005 PILs Proxy Allocation
(A) Allocated PILs			\$414
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated PILs (\$)	\$414	\$0	\$414
(D) Number of kW	502		
(E) Incremental Distribution kW Rate (\$/kW)	\$0.8256		

Street Lighting Class

	Variable Charge Recovery	Service Charge Recovery	2005 PILs Proxy Allocation
(A) Allocated PILs			\$2,189
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated PILs (\$)	\$2,189	\$0	\$2,189
(D) Number of kW	8,444		
(E) Incremental Distribution kW Rate (\$/kW)	\$0.2593		

SHEET 5 - Rate Schedule including 2005 PILs

Name of Utility: Erie Thames Powerlines 2005.V1.1
License Number: ED-2002-0516 RP-2005-0013
Name of Contact: John Puhr EB-2005-0024

E- Mail Address: johnp@erie-thamespower.com
Phone Number: 519-773-2931 Extension:
Date: March 8th, 2005 Revision

Dute. March oth, 2000 Revision

RESIDENTIAL

DISTRIBUTION KWH RATE \$0.0097

MONTHLY SERVICE CHARGE (Per Customer) \$10.67

RESIDENTIAL (TIME OF USE)

DISTRIBUTION KWH RATE

MONTHLY SERVICE CHARGE (Per Customer)

GENERAL SERVICE < 50 KW

DISTRIBUTION KWH RATE \$0.0116

MONTHLY SERVICE CHARGE (Per Customer) \$20.57

GENERAL SERVICE > 50 KW (NON TIME OF USE)

DISTRIBUTION KW RATE \$1.2675

MONTHLY SERVICE CHARGE (Per Customer) \$301.96

GENERAL SERVICE > 50 KW (TIME OF USE)

DISTRIBUTION KW RATE \$1.5256

MONTHLY SERVICE CHARGE (Per Customer) \$4,756.94

INTERMEDIATE USE

DISTRIBUTION KW RATE \$1.3176

MONTHLY SERVICE CHARGE (Per Customer) \$5,529.12

SHEET 5 - Rate Schedule including 2005 PILs

LARGE USE

DISTRIBUTION KW RATE \$0.6463

MONTHLY SERVICE CHARGE (Per Customer) \$11,217.10

SENTINEL LIGHTS (NON TIME OF USE)

DISTRIBUTION KW RATE \$6.9905

MONTHLY SERVICE CHARGE (Per Connection) \$1.49

OR

SENTINEL LIGHTS (TIME OF USE)

DISTRIBUTION KW RATE

MONTHLY SERVICE CHARGE (Per Connection)

STREET LIGHTING (NON TIME OF USE)

DISTRIBUTION KW RATE \$1.1794

MONTHLY SERVICE CHARGE (Per Connection) \$0.41

OR

STREET LIGHTING (TIME OF USE)

DISTRIBUTION KW RATE

MONTHLY SERVICE CHARGE (Per Connection)

SHEET 6 - December 31, 2003 Regulatory Assets

Name of Utility: Erie Thames Powerlines 2005.V1.1
License Number: ED-2002-0516 RP-2005-0013
Name of Contact: John Puhr EB-2005-0024

E- Mail Address: johnp@erie-thamespower.com
Phone Number: 519-773-2931 Extension:

Date: March 8th, 2005 Revision

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
	Account Number	Dec. 31, 2003
DSVA Wholoogle Market Service Charge	1580	\$728,70
RSVA - Wholesale Market Service Charge RSVA - One-time Wholesale Market Service	1582	\$15,17
RSVA - Retail Transmission Network Charge	1584	\$34,30
RSVA - Retail Transmission Connection Charge	1586	\$526,92
RSVA - Power	1588	\$1,112,47
Sub-Total for RSVA Accounts		\$2,417,57
Current Recovery: Amount Entered on Sheet	3, cell G13, of 2004 RAM	\$920,21
A 1'		\$4.407.05
Adjusted 2005 Recovery Amount (RSVA Accou	ints)	\$1,497,35
Other Regulatory Assets	1508	
Retail Cost Variance Account - Retail	1518	
Retail Cost Variance Account - STR	1548	
Misc. Deferred Debits - incl. Rebate Cheques	1525	\$20,00
Deferred Payments in Lieu of Taxes	1562	-\$55,33
PILs Contra Account	1563	
Qualifing Transition Costs	1570	\$527,18
Pre-Market Opening Energy Variances Total	1571	\$1,043,28
Extra-Ordinary Event Losses	1572	
Deferred Rate Impact Amounts	1574	
Other Deferred Credits	2425	
Sub-Total for Non-RSVA Regulatory Asset Acc	ounts	\$1,535,13
Current Recovery: Amount Entered on Sheet	5, cell G14, of 2004 RAM	
Adjusted 2005 Recovery Amount (Non-RSVA A	accounts)	\$1,535,13
Total Adjusted Regulatory Assets		\$3,032,49
33% of Total Adjusted Regulatory Assets		\$1,010,830.8

------ Please go to Section 1 ------

Section 1: For LDCs with Total RSVA adjusted balances greater than	33 % of Total:	
Total Adjusted Balance for RSVA Accounts	(a)	\$1,497,359
33% of Total Adjusted Regulatory Assets	(b)	\$1,010,831
Remaining Final Amount to be recovered in future periods (a) - (b)		\$486,528

33% OF Total Adjusted Regulatory Assets	N/A
Total Adjusted Balance for RSVA Accounts	N/A
Amount to be colleced from RSVA Accounts	N/A
Amount to be collected from Non-RSVA accounts	N/A

Rate Implementation			k Box 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	V	NO

SHEET 7 - Calculating Rate Increases due to interim RSVA Regulatory Assets

Name of Utility: Erie Thames Powerlines 2005.V1.1

License Number: ED-2002-0516 RP-2005-0013

Name of Contact: John Puhr EB-2005-0024

E- Mail Address: johnp@erie-thamespower.com

Phone Number: 519-773-2931 Extension:

Date: March 8th, 2005 Revision

Approved Regulatory Asset Recovery from Sheet 4 (either from Section 1 or Section 2)

\$ 1,010,830.80

The share of class kWh sold in 2003 is used to allocate the approved interim RSVA Regulatory Asset amounts.

0	118.291.008	44.005			
		11,895	\$2,752,237	31.2%	\$315,252
	44.666.643	1.400	\$878.009	11.8%	\$119,039
264.610	105,153,645	110	\$772,039	27.7%	\$280,240
48.911	20,907,273	2	\$172,103	5.5%	\$55,719
- , -		1			\$48,231
134.464	-,,	1	. ,	18.2%	\$183,505
502	221,616	237	\$4.819	0.1%	\$591
8,444	3,097,092	2,660	\$25,456	0.8%	\$8,254
	379,290,770	16,306	\$4,963,683.31	1.00	\$1,010,831
	, ,	ed Total for RSVA		=====>	\$1,010,831
	43,299 134,464 502	43,299 18,097,438 134,464 68,856,055 502 221,616 8,444 3,097,092 379,290,770	43,299 18,097,438 1 134,464 68,856,055 1 502 221,616 237 8,444 3,097,092 2,660 379,290,770 16,306	43,299 18,097,438 1 \$125,940 134,464 68,856,055 1 \$233,081 502 221,616 237 \$4,819 8,444 3,097,092 2,660 \$25,456 379,290,770 16,306 \$4,963,683.31	43,299 18,097,438 1 \$125,940 4.8% 134,464 68,856,055 1 \$233,081 18.2% 502 221,616 237 \$4,819 0.1% 8,444 3,097,092 2,660 \$25,456 0.8%

Regulatory Assets will be recovered only in the distribution variable charge (\$/kWh or \$/kW)

Residential Class

	Variable Charge Recovery	Service Charge Recovery	2003 RSVA Allocation
(A) Allocated RSVA			\$315,252
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated RSVA (\$)	\$315,252	\$0	\$315,252
(D) Number of kWh	118,291,008		
(E) Incremental Distribution kWh Rate (\$/kWh)	\$0.0027		

General Service < 50 kW Class

	Variable Charge Recovery	Service Charge Recovery	2003 RSVA Allocation
(A) Allocated RSVA			\$119,039
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated RSVA (\$)	\$119,039	\$0	\$119,039
(D) Number of kWh	44,666,643		
(E) Incremental Distribution kWh Rate (\$/kWh)	\$0.0027		

SHEET 7 - Calculating Rate Increases due to interim RSVA Regulatory Assets

General Service > 50 kW Class (Non-Time of Use)			
_	Variable Charge Recovery	Service Charge Recovery	2003 RSVA Allocation
(A) Allocated RSVA			\$280,240
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated RSVA (\$)	\$280,240	\$0	\$280,240
(D) Number of kW	264,610		
(E) Incremental Distribution kW Rate (\$/kW)	\$1.0591		

General Service > 50 kW Class (Time of Use)

	Variable Charge Recovery	Service Charge Recovery	2003 RSVA Allocation
(A) Allocated RSVA			\$55,719
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated RSVA (\$)	\$55,719	\$0	\$55,719
(D) Number of kW	48,911		
(E) Incremental Distribution kW Rate (\$/kW)	\$1.1392		

Intermediate Class

	Variable Charge Recovery	Service Charge Recovery	2003 RSVA Allocation
(A) Allocated RSVA			\$48,231
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated RSVA (\$)	\$48,231	\$0	\$48,231
(D) Number of kW	43,299		
(E) Incremental Distribution kW Rate (\$/kW)	\$1.1139		

Large User Class

	Variable Charge Recovery	Service Charge Recovery	2003 RSVA Allocation
(A) Allocated RSVA			\$183,505
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated RSVA (\$)	\$183,505	\$0	\$183,505
(D) Number of kW	134,464		
(E) Incremental Distribution kW Rate (\$/kW)	\$1.3647		

SHEET 7 - Calculating Rate Increases due to interim RSVA Regulatory Assets

Sentinel Lighting Class			
	Variable Charge Recovery	Service Charge Recovery	2003 RSVA Allocation
(A) Allocated RSVA			\$591
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated RSVA (\$)	\$591	\$0	\$591
(D) Number of kW	502		
(E) Incremental Distribution kW Rate (\$/kW)	\$1.1765		

Street Lighting Class

	Variable Charge Recovery	Service Charge Recovery	2003 RSVA Allocation
(A) Allocated RSVA			\$8,254
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated RSVA (\$)	\$8,254	\$0	\$8,254
(D) Number of kW	8,444		
(E) Incremental Distribution kW Rate (\$/kW)	\$0.9774		

SHEET 8 - Calculating Rate Increases due to interim Non-RSVA Regulatory Assets

Name of Utility:Erie Thames Powerlines2005.V1.1License Number:ED-2002-0516RP-2005-0013Name of Contact:John PuhrEB-2005-0024

E- Mail Address: johnp@erie-thamespower.com

Phone Number: 519-773-2931 Extension:

Date: March 8th, 2005 Revision

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
Paridontial Olara	0	440.004.000	44.005	#0.750.007	55.40 /	* 0
Residential Class	0	118,291,008	11,895	\$2,752,237	55.4%	\$0
General Service < 50 KW Class	0	44,666,643	1,400	\$878,009	17.7%	\$0
General Service > 50 KW Non-Time of Use	264,610	105,153,645	110	\$772,039	15.6%	\$0
General Service > 50 KW Time of Use	48,911	20,907,273	2	\$172,103	3.5%	\$0
Intermediate Use	43,299	18,097,438	1	\$125,940	2.5%	\$0
Large Class User	134,464	68,856,055	1	\$233,081	4.7%	\$0
Sentinel Lights	502	221,616	237	\$4,819	0.1%	\$0
Street Lighting	8,444	3,097,092	2,660	\$25,456	0.5%	\$0
TOTALS		379,290,770	16,306	\$4,963,683	1.00	\$0
Allocated Total for Non-RSVA accounts =======>						\$0

Regulatory Assets will be recovered only in the distribution variable charge (\$/kWh or \$/kW).

Residential Class

	Variable Charge Recovery	Service Charge Recovery	2003 RSVA Allocation
(A) Allocated RSVA			\$0
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated RSVA (\$)	\$0	\$0	\$0
(D) Number of kWh	118,291,008		
(E) Incremental Distribution kWh Rate (\$/kWh)	\$0.0000		

General Service < 50 kW Class

	Variable Charge Recovery	Service Charge Recovery	2003 RSVA Allocation
(A) Allocated RSVA			\$0
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated RSVA (\$)	\$0	\$0	\$0
(D) Number of kWh	44,666,643		
(E) Incremental Distribution kWh Rate (\$/kWh)	\$0.0000		

SHEET 8 - Calculating Rate Increases due to interim Non-RSVA Regulatory Assets

General Service > 50 kW Class (Non-Time of Use)			
<u>-</u>	Variable Charge Recovery	Service Charge Recovery	2003 RSVA Allocation
(A) Allocated RSVA			\$0
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated RSVA (\$)	\$0	\$0	\$0
(D) Number of kW	264,610		
(E) Incremental Distribution kW Rate (\$/kW)	\$0.0000		

General Service > 50 kW Class (Time of Use)

	Variable Charge Recovery	Service Charge Recovery	2003 RSVA Allocation
(A) Allocated RSVA			\$0
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated RSVA (\$)	\$0	\$0	\$0
(D) Number of kW	48,911		
(E) Incremental Distribution kW Rate (\$/kW)	\$0.0000		

Intermediate Class

	Variable Charge Recovery	Service Charge Recovery	2003 RSVA Allocation
(A) Allocated RSVA			\$0
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated RSVA (\$)	\$0	\$0	\$0
(D) Number of kW	43,299		
(E) Incremental Distribution kW Rate (\$/kW)	\$0.0000		

Large User Class

	Variable Charge Recovery	Service Charge Recovery	2003 RSVA Allocation
(A) Allocated RSVA			\$0
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated RSVA (\$)	\$0	\$0	\$0
(D) Number of kW	134,464		
(E) Incremental Distribution kW Rate (\$/kW)	\$0.0000		

SHEET 8 - Calculating Rate Increases due to interim Non-RSVA Regulatory Assets

Sentinel Lighting Class			
	Variable Charge Recovery	Service Charge Recovery	2003 RSVA Allocation
(A) Allocated RSVA			\$0
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated RSVA (\$)	\$0	\$0	\$0
(D) Number of kW	502		
(E) Incremental Distribution kW Rate (\$/kW)	\$0.0000		

Street Lighting Class

	Variable Charge Recovery	Service Charge Recovery	2003 RSVA Allocation
(A) Allocated RSVA			\$0
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated RSVA (\$)	\$0	\$0	\$0
(D) Number of kW	8,444		
(E) Incremental Distribution kW Rate (\$/kW)	\$0.0000		

SHEET 9 - Rate Schedule for 2005 Base Rates + PILs + Interim 2005 Regulatory Assets

Name of Utility: Erie Thames Powerlines 2005.V1.1

License Number: ED-2002-0516 RP-2005-0013

Name of Contact: John Puhr EB-2005-0024

E- Mail Address: johnp@erie-thamespower.com Phone Number: 519-773-2931 Extension: Date: March 8th, 2005 Revision

RESIDENTIAL

DISTRIBUTION KWH RATE \$0.0124

MONTHLY SERVICE CHARGE (Per Customer) \$10.67

RESIDENTIAL (TIME OF USE)

DISTRIBUTION KWH RATE

MONTHLY SERVICE CHARGE (Per Customer)

GENERAL SERVICE < 50 KW

DISTRIBUTION KWH RATE \$0.0142

MONTHLY SERVICE CHARGE (Per Customer) \$20.57

GENERAL SERVICE > 50 KW (NON TIME OF USE)

DISTRIBUTION KW RATE \$2.3266

MONTHLY SERVICE CHARGE (Per Customer) \$301.96

GENERAL SERVICE > 50 KW (TIME OF USE)

DISTRIBUTION KW RATE \$2.6648

MONTHLY SERVICE CHARGE (Per Customer) \$4,756.94

INTERMEDIATE USE

DISTRIBUTION KW RATE \$2.4315

MONTHLY SERVICE CHARGE (Per Customer) \$5,529.12

SHEET 9 - Rate Schedule for 2005 Base Rates + PILs + Interim 2005 Regulatory Assets

LARGE USE

DISTRIBUTION KW RATE \$2.0110

MONTHLY SERVICE CHARGE (Per Customer) \$11,217.10

SENTINEL LIGHTS (NON TIME OF USE)

DISTRIBUTION KW RATE \$8.1670

MONTHLY SERVICE CHARGE (Per Connection) \$1.49

OR

SENTINEL LIGHTS (TIME OF USE)

DISTRIBUTION KW RATE

MONTHLY SERVICE CHARGE (Per Connection)

STREET LIGHTING (NON TIME OF USE)

DISTRIBUTION KW RATE \$2.1568

MONTHLY SERVICE CHARGE (Per Connection) \$0.41

OR

STREET LIGHTING (TIME OF USE)

DISTRIBUTION KW RATE

MONTHLY SERVICE CHARGE (Per Connection)

SHEET 10 - Phase 2 Final Rate Riders

Name of Utility:Erie Thames Powerlines2005.V1.1License Number:ED-2002-0516RP-2005-0013Name of Contact:John PuhrEB-2005-0024

E- Mail Address: johnp@erie-thamespower.com
Phone Number: 519-773-2931 Extension:

Date: March 8th, 2005 Revision

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	

Erie Thames Powerlines RP-2005-0013 EB-2005-0024 Schedule of Changed Distribution Rates and Charges

Effective April 1, 2005 until April 30, 2006

LDCs may amend this schedule to reflect the rate classes that apply in their specific service territory

RESIDENTIAL				
	Monthly Service Charge Distribution Volumetric Rate	(per month) (per kWh)	\$10.67 \$0.0124	
RESIDENTIAL (Time of Use)			
	Monthly Service Charge Distribution Volumetric Rate	(per month) (per kWh)		
GENERAL SERVICE < 50 KY	<u>w</u>			
	Monthly Service Charge Distribution Volumetric Rate	(per month) (per kWh)	\$20.57 \$0.0142	
GENERAL SERVICE > 50 KY	W (Non Time of Use)			
	Monthly Service Charge Distribution Volumetric Rate	(per month) (per kW)	\$301.96 \$2.3266	
GENERAL SERVICE > 50 KY	W (Time of Use)			
	Monthly Service Charge Distribution Volumetric Rate	(per month) (per kW)	\$4,756.94 \$2.6648	
INTERMEDIATE USE				
	Monthly Service Charge Distribution Volumetric Rate	(per month) (per kW)	\$5,529.12 \$2.4315	
LARGE USE				
	Monthly Service Charge Distribution Volumetric Rate	(per month) (per kW)	\$11,217.10 \$2.0110	
SENTINEL LIGHTS (Non Time of Use)				
	Monthly Service Charge Distribution Volumetric Rate	(per month) (per kW)	\$1.49 \$8.1670	

Erie Thames Powerlines RP-2005-0013 EB-2005-0024 Schedule of Changed Distribution Rates and Charges

Effective April 1, 2005 until April 30, 2006

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) \$0.41 Distribution Volumetric Rate (per kW) \$2.1568

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:	Erie Thames Powerlines	2005.V1.1
License Number:	ED-2002-0516	RP-2005-0013
Name of Contact	: John Puhr	EB-2005-0024
T Martin Autologica	!-b @!- (b	

E- Mail Address: johnp@erie-thamespower.com Phone Number: 519-773-2931 Extension: Date: March 8th, 2005 Revision

In order to calculate bill impacts on Sheet 13, enter your current rates as approved in your 2004 Rate Order.

You may adjust the rate classes if your LDC has non-standard classes.

RESIDENTIAL

Distribution kWh Rate	\$0.0099
Monthly Service Charge (Per Customer)	\$12.34

RESIDENTIAL (TIME OF USE)

Distribution kWh Rate	
Monthly Service Charge (Per Customer)	

GENERAL SERVICE < 50 KW

Distribution kWh Rate	\$0.0126
Monthly Service Charge (Per Customer)	\$23.80

GENERAL SERVICE > 50 KW (NON TIME OF USE)

Distribution KW Rate	\$1.2937
Monthly Service Charge (Per Customer)	\$349.36

GENERAL SERVICE > 50 KW (TIME OF USE)

Distribution KW Rate	\$1.4809
Monthly Service Charge (Per Customer)	\$5,503.75

INTERMEDIATE USE

Distribution KW Rate	\$1.3323
Monthly Service Charge (Per Customer)	\$6,397.14

SHEET 12 - Current Rates as of April 1, 2004

LA	R	G	F	U	S	F
		${}$	_	$\mathbf{-}$	•	_

Distribution KW Rate	\$2.2380
	\$2.2380
Monthly Service Charge (Per Customer)	\$12,978.09

SENTINEL LIGHTS (NON TIME OF USE)

Distribution KW Rate	\$7.5008
Monthly Service Charge (Per Customer)	\$1.50

OR

SENTINEL LIGHTS (TIME OF USE)

Distribution KW Rate

Monthly Service Charge (Per Customer)

STREET LIGHTING (NON TIME OF USE)

Distribution KW Rate	\$1.8970
Monthly Service Charge (Per Customer)	\$0.48

OR

STREET LIGHTING (TIME OF USE)

Distribution KW Rate

Monthly Service Charge (Per Customer)

Sheet 13 - Estimated Bill Impact Analysis for 2005 Rate Schedule

 Name of Utility:
 Erie Thames Powerlines
 2005.V1.0

 License Number:
 ED-2002-0516
 RP-2005-0013

 Name of Contact:
 John Puhr
 EB-2005-0024

E- Mail Address: johnp@erie-thamespower.com
Phone Number: 519-773-2931 Extension:

Date: March 8th, 2005 Revision

Monthly Consumption

RESIDENTIA	AL CLASS												
For the purpose of the Debt Reduction Charge In addition, consumptions	ge of \$0.007 for a to	otal of \$0.023	89/kWh. Th					rvice Rate o	of \$0	0.0062 and			
	Cl	JRRENT	2004 B	ILL	-		F	UTURE	2	005 BILL			
ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh		CHARGE (\$)		kWh	RATE \$/kWh		CHARGE (\$)	IN	MPACT (\$)	IMPACT (%)
	Monthly Service Charge	N/A	N/A	\$	12.34	Monthly Service Charge	N/A	N/A	\$	10.67			
	Distribution (kWh)	100			0.99	Distribution (kWh)	100	\$ 0.0124		1.24		(4.48)	40.000/
	Other Charges		Sub-Total	\$	13.33	Other Charges		Sub Total	\$	11.91	\$	(1.42)	-10.63%
	(kWh)	100	\$ 0.0239	\$	2.39	(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			\$	20.42	Adjusted 2005 Bill			\$	19.00	\$	(1.42)	-6.94%
ENTER DESIRED CONSUMPTION LEVEL (kWh) 250		kWh	RATE \$/kWh		CHARGE (\$)		kWh	RATE \$/kWh		CHARGE (\$)	IN	MPACT (\$)	IMPACT (%)
	Monthly Service Charge	N/A	N/A	\$	12.34	Monthly Service Charge	N/A	N/A	\$	10.67			
	Distribution (kWh)	250	\$0.0099	\$	2.48	Distribution (kWh)	250		\$	3.10			
			Sub-Total	\$	14.82			Sub Total	\$	13.77	\$	(1.04)	-7.05%
	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			\$	32.54	Adjusted 2005 Bill			\$	31.50	\$	(1.04)	-3.21%
•					•					•			
ENTER DESIRED CONSUMPTION LEVEL (kWh) 500		kWh	RATE \$/kWh		CHARGE (\$)		kWh	RATE \$/kWh		CHARGE (\$)	IN	MPACT (\$)	IMPACT (%)
-	Monthly Service Charge	N/A	N/A	\$	12.34	Monthly Service Charge	N/A	N/A	\$	10.67			
	Distribution (kWh)	500	\$0.0099	\$	4.95	Distribution (kWh)	500	\$ 0.0124	\$	6.20			
			Sub-Total	\$	17.29			Sub Total	\$	16.87	\$	(0.42)	-2.43%
	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			
1	I .												

52.74 Adjusted 2005 Bill

Current 2004 Bill

Sheet 13 - Estimated Bill Impact Analysis for 2005 Rate Schedule

CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh		CHARGE (\$)		kWh	RATE \$/kWh		CHARGE (\$)	IMPACT (\$)	IMPACT (%)
	Monthly Service Charge	N/A	N/A	\$	12.34	Monthly Service Charge	N/A	N/A	\$	10.67		
	Distribution (kWh)	750	·		7.43	Distribution (kWh)	750	0.0124	\$	9.29		
	Other Charges		Sub-Total	\$	19.77	Other Charges		Sub Total	\$	19.97	\$ 0.20	1.02%
	(kWh) Cost of Power	750	0.0239		17.93	(kWh) Cost of Power	750	0.0239	\$	17.93		
	(kWh)	750	0.0470	\$	35.25	(kWh)	750	0.0470	\$	35.25		
	Current 2004 Bill			\$	72.94	Adjusted 2005 Bill			\$	73.14	\$ 0.20	0.28%
CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh		CHARGE (\$)		kWh	RATE \$/kWh		CHARGE (\$)	IMPACT (\$)	IMPACT (%)
	Monthly Service Charge	N/A	N/A	\$	12.34	Monthly Service Charge	N/A	N/A	\$	10.67		
	Distribution (kWh)	1000	\$0.0099		9.90	Distribution (kWh)	1000	0.0124	\$	12.39		
	Other Charges		Sub-Total	\$	22.24	Other Charges		Sub Total	\$	23.07	\$ 0.83	3.71%
	(kWh)	1000	0.0239	\$	23.90	(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		
	0 10001 5111				25.44	A III A LOGGE BIII				25.25		0.070/
	Current 2004 Bill			\$	95.14	Adjusted 2005 Bill			\$	95.97	\$ 0.83	0.87%
ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh		CHARGE (\$)		kWh	RATE \$/kWh		CHARGE (\$)	IMPACT (\$)	IMPACT (%)
CONSUMPTION	Monthly Service Charge	kWh		\$		Monthly Service Charge	kWh N/A		\$			
CONSUMPTION LEVEL (kWh)			\$/kWh N/A \$0.0099		(\$)	Monthly Service Charge Distribution (kWh)	N/A 1500	\$/kWh N/A 0.0124	\$	10.67 18.59	(\$)	(%)
CONSUMPTION LEVEL (kWh)	Charge	N/A 1500	\$/kWh N/A \$0.0099 Sub-Total	\$	12.34 14.85 27.19	Charge	N/A 1500	\$/kWh N/A		10.67		
CONSUMPTION LEVEL (kWh)	Charge Distribution (kWh)	N/A 1500 1500	\$/kWh N/A \$0.0099 Sub-Total 0.0239	\$ \$	12.34 14.85 27.19 35.85	Charge Distribution (kWh)	N/A 1500	N/A 0.0124 Sub Total 0.0239	\$ \$	10.67 18.59 29.26 35.85	(\$)	(%)
CONSUMPTION LEVEL (kWh)	Charge Distribution (kWh) Other Charges (kWh)	N/A 1500 1500 750	\$/kWh N/A \$0.0099 Sub-Total 0.0239 0.0470	\$ \$ \$	12.34 14.85 27.19 35.85 35.25	Charge Distribution (kWh) Other Charges (kWh) Cost of Power (kWh) Cost of Power	N/A 1500 1500 750	N/A 0.0124 Sub Total 0.0239 0.0470	\$ \$ \$	10.67 18.59 29.26 35.85 35.25	(\$)	(%)
CONSUMPTION LEVEL (kWh)	Charge Distribution (kWh) Other Charges (kWh) Cost of Power (kWh)	N/A 1500 1500	\$/kWh N/A \$0.0099 Sub-Total 0.0239	\$ \$ \$	12.34 14.85 27.19 35.85	Charge Distribution (kWh) Other Charges (kWh) Cost of Power (kWh)	N/A 1500	N/A 0.0124 Sub Total 0.0239	\$ \$ \$	10.67 18.59 29.26 35.85	(\$)	(%)
CONSUMPTION LEVEL (kWh)	Charge Distribution (kWh) Other Charges (kWh) Cost of Power (kWh) Cost of Power	N/A 1500 1500 750	\$/kWh N/A \$0.0099 Sub-Total 0.0239 0.0470	\$ \$ \$	12.34 14.85 27.19 35.85 35.25	Charge Distribution (kWh) Other Charges (kWh) Cost of Power (kWh) Cost of Power	N/A 1500 1500 750	N/A 0.0124 Sub Total 0.0239 0.0470	\$ \$ \$	10.67 18.59 29.26 35.85 35.25	(\$)	(%)
ENTER DESIRED CONSUMPTION LEVEL (kWh) 1,500 ENTER DESIRED CONSUMPTION LEVEL (kWh)	Charge Distribution (kWh) Other Charges (kWh) Cost of Power (kWh) Cost of Power (kWh)	N/A 1500 1500 750	\$/kWh N/A \$0.0099 Sub-Total 0.0239 0.0470	\$ \$ \$ \$	12.34 14.85 27.19 35.85 35.25 41.25	Charge Distribution (kWh) Other Charges (kWh) Cost of Power (kWh) Cost of Power (kWh)	N/A 1500 1500 750	N/A 0.0124 Sub Total 0.0239 0.0470	\$ \$ \$ \$	10.67 18.59 29.26 35.85 35.25 41.25	\$ 2.07	7.62%
CONSUMPTION LEVEL (kWh) 1,500 ENTER DESIRED CONSUMPTION	Charge Distribution (kWh) Other Charges (kWh) Cost of Power (kWh) Cost of Power (kWh)	N/A 1500 1500 750 750	\$/kWh N/A \$0.0099 Sub-Total 0.0239 0.0470 0.0550	\$ \$ \$ \$	(\$) 12.34 14.85 27.19 35.85 35.25 41.25 139.54	Charge Distribution (kWh) Other Charges (kWh) Cost of Power (kWh) Cost of Power (kWh)	N/A 1500 1500 750 750	N/A 0.0124 Sub Total 0.0239 0.0470 0.0550	\$ \$	10.67 18.59 29.26 35.85 35.25 41.25	\$ 2.07	7.62% 1.48%
ENTER DESIRED CONSUMPTION LEVEL (kWh) 1,500 ENTER DESIRED CONSUMPTION LEVEL (kWh)	Charge Distribution (kWh) Other Charges (kWh) Cost of Power (kWh) Cost of Power (kWh) Current 2004 Bill Monthly Service	N/A 1500 1500 750 750	\$/kWh N/A \$0.0099 Sub-Total 0.0239 0.0470 0.0550 RATE \$/kWh	\$ \$ \$ \$	(\$) 12.34 14.85 27.19 35.85 35.25 41.25 139.54 CHARGE (\$)	Charge Distribution (kWh) Other Charges (kWh) Cost of Power (kWh) Cost of Power (kWh) Adjusted 2005 Bill Monthly Service	N/A 1500 1500 750 750	N/A 0.0124 Sub Total 0.0239 0.0470 0.0550 RATE \$/kWh	\$ \$	10.67 18.59 29.26 35.85 35.25 41.25 CHARGE (\$)	\$ 2.07	7.62% 1.48%
ENTER DESIRED CONSUMPTION LEVEL (kWh) 1,500 ENTER DESIRED CONSUMPTION LEVEL (kWh)	Charge Distribution (kWh) Other Charges (kWh) Cost of Power (kWh) Cost of Power (kWh) Current 2004 Bill Monthly Service Charge Distribution (kWh)	N/A 1500 1500 750 750 kWh	\$/kWh N/A \$0.0099 Sub-Total 0.0239 0.0470 0.0550 RATE \$/kWh N/A \$0.0099	\$ \$ \$ \$	(\$) 12.34 14.85 27.19 35.85 35.25 41.25 139.54 CHARGE (\$)	Charge Distribution (kWh) Other Charges (kWh) Cost of Power (kWh) Cost of Power (kWh) Adjusted 2005 Bill Monthly Service Charge Distribution (kWh)	N/A 1500 1500 750 750 kWh N/A	N/A 0.0124 Sub Total 0.0239 0.0470 0.0550 RATE \$/kWh	\$ \$ \$ \$	10.67 18.59 29.26 35.85 35.25 41.25 141.61 CHARGE (\$)	\$ 2.07	7.62% 1.48%
ENTER DESIRED CONSUMPTION LEVEL (kWh) 1,500 ENTER DESIRED CONSUMPTION LEVEL (kWh)	Charge Distribution (kWh) Other Charges (kWh) Cost of Power (kWh) Cost of Power (kWh) Current 2004 Bill Monthly Service Charge Distribution (kWh) Other Charges (kWh)	N/A 1500 1500 750 750 kWh	\$/kWh N/A \$0.0099 Sub-Total 0.0239 0.0470 0.0550 RATE \$/kWh N/A \$0.0099	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(\$) 12.34 14.85 27.19 35.85 35.25 41.25 139.54 CHARGE (\$) 12.34 19.80	Charge Distribution (kWh) Other Charges (kWh) Cost of Power (kWh) Cost of Power (kWh) Adjusted 2005 Bill Monthly Service Charge Distribution (kWh) Other Charges (kWh)	N/A 1500 1500 750 750 kWh N/A	N/A 0.0124 Sub Total 0.0239 0.0470 0.0550 RATE \$/kWh N/A 0.0124	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	10.67 18.59 29.26 35.85 35.25 41.25 141.61 CHARGE (\$) 10.67	\$ 2.07 \$ 2.07 IMPACT (\$)	7.62% 1.48% IMPACT (%)
ENTER DESIRED CONSUMPTION LEVEL (kWh) 1,500 ENTER DESIRED CONSUMPTION LEVEL (kWh)	Charge Distribution (kWh) Other Charges (kWh) Cost of Power (kWh) Cost of Power (kWh) Current 2004 Bill Monthly Service Charge Distribution (kWh) Other Charges (kWh) Cost of Power (kWh)	N/A 1500 1500 750 750 kWh N/A 2000	\$/kWh N/A \$0.0099 Sub-Total 0.0239 0.0470 0.0550 RATE \$/kWh N/A \$0.0099 Sub-Total	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(\$) 12.34 14.85 27.19 35.85 35.25 41.25 139.54 CHARGE (\$) 12.34 19.80 32.14	Charge Distribution (kWh) Other Charges (kWh) Cost of Power (kWh) Cost of Power (kWh) Adjusted 2005 Bill Monthly Service Charge Distribution (kWh) Other Charges (kWh) Cost of Power (kWh)	N/A 1500 1500 750 750 kWh N/A	*/kWh N/A 0.0124 Sub Total 0.0239 0.0470 0.0550 RATE \$/kWh N/A 0.0124 Sub Total	\$ \$ \$ \$ \$ \$ \$ \$ \$	10.67 18.59 29.26 35.85 35.25 41.25 141.61 CHARGE (\$) 10.67 24.78 35.46	\$ 2.07 \$ 2.07 IMPACT (\$)	7.62% 1.48% IMPACT (%)
ENTER DESIRED CONSUMPTION LEVEL (kWh) ENTER DESIRED CONSUMPTION LEVEL (kWh)	Charge Distribution (kWh) Other Charges (kWh) Cost of Power (kWh) Cost of Power (kWh) Current 2004 Bill Monthly Service Charge Distribution (kWh) Other Charges (kWh) Cost of Power	N/A 1500 1500 750 750 kWh N/A 2000	\$/kWh N/A \$0.0099 Sub-Total 0.0239 0.0470 0.0550 RATE \$/kWh N/A \$0.0099 Sub-Total 0.0239	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(\$) 12.34 14.85 27.19 35.85 35.25 41.25 139.54 CHARGE (\$) 12.34 19.80 32.14 47.80	Charge Distribution (kWh) Other Charges (kWh) Cost of Power (kWh) Adjusted 2005 Bill Monthly Service Charge Distribution (kWh) Other Charges (kWh) Cost of Power	N/A 1500 1500 750 750 kWh N/A 2000	*/kWh N/A 0.0124 Sub Total 0.0239 0.0470 0.0550 RATE \$/kWh N/A 0.0124 Sub Total 0.0239	\$ \$ \$ \$ \$ \$ \$ \$	10.67 18.59 29.26 35.85 35.25 41.25 141.61 CHARGE (\$) 10.67 24.78 35.46 47.80	\$ 2.07 \$ 2.07 IMPACT (\$)	7.62% 1.48% IMPACT (%)

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.

	CI	IDDENIT	2004 B					HTHE	. 20	OCE DILL		
	CL	JRRENT	2004 B	ILI	_			UIUKE	: 2(005 BILL		
CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh		CHARGE (\$)		kWh	RATE \$/kWh		CHARGE (\$)	IMPACT (\$)	IMPACT (%)
<u> </u>	Monthly Service Charge	N/A	N/A	\$	23.80	Monthly Service Charge	N/A	N/A	\$	20.57		
	Distribution (kWh)	1000	\$ 0.0126	\$	12.60	Distribution (kWh)	1000	\$ 0.0142	\$	14.22		
			Sub-Total	\$	36.40			Sub Total	\$	34.79	\$ (1.61)	-4.429
	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			\$	106.30	Adjusted 2005 Bill			\$	104.69	\$ (1.61)	-1.51%
	Current 2004 Bill			φ	100.30	Aujusteu 2003 Bill			φ	104.09	\$ (1.01)	-1.31/
CONSUMPTION LEVEL (kWh) 2,000		kWh	RATE \$/kWh		CHARGE (\$)		kWh	RATE \$/kWh		CHARGE (\$)	IMPACT (\$)	IMPACT (%)
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Monthly Service	NI/A	N/A			Monthly Service						
	Charge	N/A			23.80	Charge	N/A	N/A		20.57		
	Distribution (kWh)	2000	\$0.0126		25.20	Distribution (kWh)	2000	\$0.0142		28.44		
	Other Charges		Sub-Total	\$	49.00	Other Charges		Sub Total	\$	49.01	\$ 0.01	0.02%
	(kWh)	2000	\$0.0229	\$	45.80	(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			\$	198.80	Adjusted 2005 Bill			\$	198.81	\$ 0.01	0.019
ENTER DESIRED CONSUMPTION LEVEL (kWh) 5,000		kWh	RATE \$/kWh		CHARGE (\$)		kWh	RATE \$/kWh		CHARGE (\$)	IMPACT (\$)	IMPACT (%)
	Monthly Service Charge	N/A	N/A	\$	23.80	Monthly Service Charge	N/A	N/A	\$	20.57		
	Distribution (kWh)	5000	\$0.0126		63.00	Distribution (kWh)	5000	\$0.0142	\$	71.09		
			Sub-Total	\$	86.80			Sub Total	\$	91.67	\$ 4.87	5.61%
	Other Charges (kWh)	5000	\$0.0229	\$	114.50	Other Charges (kWh)	5,000	\$0.0229	\$	114.50		
	Cost of Power (kWh) Cost of Power	750	\$0.0470	\$	35.25	Cost of Power (kWh) Cost of Power	750	\$0.0470	\$	35.25		

470.30 Adjusted 2005 Bill

Current 2004 Bill

ENTER DESIRED CONSUMPTION LEVEL (kWh) 10,000		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
	Monthly Service Charge	N/A	N/A	\$ 23.80	Monthly Service Charge	N/A	N/A	\$ 20.57		
	Distribution (kWh)	10000	\$0.0126	\$ 126.00	Distribution (kWh)	10000	\$0.0142	\$ 142.18		
			Sub-Total	\$ 149.80			Sub Total	\$ 162.76	\$ 12.96	8.65%
	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			\$ 922.80	Adjusted 2005 Bill			\$ 935.76	\$ 12.96	1.40%

CONSUMPTION LEVEL (kWh) 15,000	ı	kWh	RATE \$/kWh	CHARGE (\$)			kWh	RATE \$/kWh	CHARGE (\$)	PACT (\$)	IMPACT (%)
	Monthly Service Charge	N/A	N/A	\$ 23	3.80	Monthly Service Charge	N/A	N/A	\$ 20.57		
	Distribution (kWh)	15000	\$0.0126	\$ 189	9.00	Distribution (kWh)	15000	\$0.0142	\$ 213.27		
			Sub-Total	\$ 21:	2.80			Sub Total	\$ 233.85	\$ 21.05	9.89%
	Other Charges (kWh)	15000	\$0.0229	\$ 343	3.50	Other Charges (kWh)	15,000	\$0.0229	\$ 343.50		
	Cost of Power (kWh)	750	\$0.0470	\$ 39	5.25	Cost of Power (kWh)	750	\$0.0470	\$ 35.25		
	Cost of Power (kWh)	14,250	\$0.0550	\$ 783	3.75	Cost of Power (kWh)	14,250	\$0.0550	\$ 783.75		
	Current 2004 Bill			\$ 1,37	5.30	Adjusted 2005 Bill			\$ 1,396.35	\$ 21.05	1.53%

GENERAL SERVICE > 50 KW to 3000 KW

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 line losses.

	Cl	JRRENT	2004 B	ILL	FUTURE 2005 BILL								
CONSUMPTION LEVEL kW		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)		kW/ kWh	RATE \$/kW or \$/kWh		CHARGE (\$)	IMPACT (\$)	IMPACT (%)		
60	Monthly Service Charge	N/A	N/A	\$ 349.36	Monthly Service Charge	N/A	N/A	\$	301.96				
kWh	Distribution (kW)	60	\$1.2937	\$ 77.62	Distribution (kW)	60	\$2.3266	\$	139.59				
15,000			Sub-Total	\$ 426.98			Sub Total	\$	441.55	\$ 14.57	3.41%		
	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			\$ 900.83	3 Adjusted 2005 Bill			\$	915.40	\$ 14.57	1.62%		

							•					
ENTER DESIRED CONSUMPTION LEVEL kW		kW/ kWh	RATE \$/kW or \$/kWh		CHARGE (\$)		kW/ kWh	RATE \$/kW or \$/kWh		CHARGE (\$)	IMPACT (\$)	IMPACT (%)
100	Monthly Service Charge	N/A	N/A	\$	349.36	Monthly Service Charge	N/A	N/A	\$	301.96		
kWh	Distribution (kW)	100	\$1.2937	\$	129.37	Distribution (kW)	100	\$2.3266	\$	232.66		
40,000			Sub-Total	\$	478.73			Sub Total	\$	534.62	\$ 55.89	11.67%
	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			\$	3,597.73	Adjusted 2005 Bill			\$	3,653.62	\$ 55.89	1.55%
	Current 2004 Bill			φ	3,331.13	Aujusteu 2003 Bill			φ	3,033.02	\$ 33.05	1.33/0
ENTER DESIRED CONSUMPTION LEVEL kW		kW/ kWh	RATE \$/kW or \$/kWh		CHARGE (\$)		kW/ kWh	RATE \$/kW or \$/kWh		CHARGE (\$)	IMPACT (\$)	IMPACT (%)
500	Monthly Service Charge	N/A	N/A	\$	349.36	Monthly Service Charge	N/A	N/A	\$	301.96		
kWh	Distribution (kW)	500	\$1.2937	\$	646.85	Distribution (kW)	500	\$2.3266	\$	1,163.28		
100,000			Sub-Total	\$	996.21			Sub Total	\$	1,465.24	\$ 469.03	47.08%
	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			\$	9,771.21	Adjusted 2005 Bill			\$	10,240.24	\$ 469.03	4.80%
L				Ť	2,111					,		
ENTER DESIRED			RATE					RATE				
CONSUMPTION LEVEL kW		kW/ kWh	\$/kW or \$/kWh		CHARGE (\$)		kW/ kWh	\$/kW or \$/kWh		CHARGE (\$)	IMPACT (\$)	IMPACT (%)
1,000	Monthly Service Charge	N/A	N/A	\$	349.36	Monthly Service Charge	N/A	N/A	\$	301.96		
kWh	Distribution (kW)	1,000	\$1.2937	\$	1,293.70	Distribution (kW)	1000	2.3266	\$	2,326.57		
400,000			Sub-Total	\$	1,643.06			Sub Total	\$	2,628.53	\$ 985.47	59.98%
	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		

ENTER DESIRED CONSUMPTION LEVEL kW		kW/ kWh	RATE \$/kW or \$/kWh	CHARG (\$)	iΕ		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
3,000	Monthly Service Charge	N/A	N/A	\$	349.36	Monthly Service Charge	N/A	N/A	\$ 301.96		
kWh	Distribution (kW)	3,000	\$1.2937	\$ 3,8	881.10	Distribution (kW)	3000	2.3266	\$ 6,979.70		
1,000,000			Sub-Total	\$ 4,2	230.46			Sub Total	\$ 7,281.66	\$ 3,051.20	72.12%
	Other Charges (kW)	3,000	3.9100	\$ 11,7	730.00	Other Charges (kW)	3,000.00	3.9100	\$ 11,730.00		
	Other Charges (kWh)	1,000,000	0.0132	\$ 13,2	200.00	Other Charges (kWh)	1,000,000	0.0132	\$ 13,200.00		
	Cost of Power (kWh)	1,000,000	0.0550	\$ 55,0	00.00	Cost of Power (kWh)	1,000,000	0.0550	\$ 55,000.00		
	Current 2004 Bill			\$ 84,	160.46	Adjusted 2005 Bill			\$ 87,211.66	\$ 3,051.20	3.63%

INTERMEDIATE CLASS (> 3000 KW to 5000 KW)

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.

	Cl	JRRENT	2004 B	ILL		FUTURE 2005 BILL								
ENTER DESIRED CONSUMPTION LEVEL kW		kW/ kWh	RATE \$/kW or \$/kWh		CHARGE (\$)		kW/ kWh	RATE \$/kW or \$/kWh		CHARGE (\$)	IMPACT (\$)	IMPACT (%)		
3,000	Monthly Service Charge	N/A	N/A	\$	6,397.14	Monthly Service Charge	N/A	N/A	\$	5,529.12		•		
kWh	Distribution (kW)	3,000	\$1.3323	\$	3,996.90	Distribution (kW)	3000	\$2.43	\$	7,294.49				
800,000			Sub-Total	\$	10,394.04			Sub Total	\$	12,823.61	\$ 2,429.57	23.37%		
	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				77.595.44	Adjusted 2005 Bill			\$	80.025.01	\$ 2,429,57	3.131%		

ENTER DESIRED CONSUMPTION LEVEL kW		kW/ kWh	RATE \$/kW or \$/kWh	ARGE (\$)		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
3,000	Monthly Service Charge	N/A	N/A	\$ 6,397.14	Monthly Service Charge	N/A	N/A	\$ 5,529.12		
kWh	Distribution (kW)	3,000	\$1.3323	\$ 3,996.90	Distribution (kW)	3000	\$2.43	\$ 7,294.49		
1,000,000			Sub-Total	\$ 10,394.04			Sub Total	\$ 12,823.61	\$ 2,429.57	23.37%
	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			\$ 91,235.44	Adjusted 2005 Bill			\$ 93,665.01	\$ 2,429.57	2.663%

ENTER DESIRED CONSUMPTION LEVEL kW		kW/ kWh	RATE \$/kW or \$/kWh	(CHARGE (\$)		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
4,000	Monthly Service Charge	N/A	N/A	\$	6,397.14	Monthly Service Charge	N/A	N/A	\$ 5,529.12		
kWh	Distribution (kW)	4,000	\$1.3323	\$	5,329.20	Distribution (kW)	4000	\$2.43	\$ 9,725.99		
1,200,000			Sub-Total	\$	11,726.34			Sub Total	\$ 15,255.11	\$ 3,528.77	30.09%
	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			\$	110,421.54	Adjusted 2005 Bill			\$ 113,950.31	\$ 3,528.77	3.20%

ENTER DESIRED CONSUMPTION LEVEL kW		kW/ kWh	RATE \$/kW or \$/kWh	С	HARGE (\$)		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
4,000	Monthly Service Charge	N/A	N/A	\$	6,397.14	Monthly Service Charge	N/A	N/A	\$ 5,529.12		
kWh	Distribution (kW)	4,000	\$1.3323	\$	5,329.20	Distribution (kW)	4000	\$2.4315	\$ 9,725.99		
1,800,000			Sub-Total	\$	11,726.34			Sub Total	\$ 15,255.11	\$ 3,528.77	30.09%
	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	<u> </u>	<u> </u>	\$	151,341.54	Adjusted 2005 Bill		<u> </u>	\$ 154,870.31	\$ 3,528.77	2.332%

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.

	CI	JRRENT	2004 B	ILL	-	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	\$	12,978.09	Monthly Service Charge	N/A	N/A	\$	11,217.10				
kWh	Distribution (kW)	6,000	\$2.2380	\$	13,428.00	Distribution (kW)	6000	\$2.01	\$	12,065.90				
2,800,000			Sub-Total	\$	26,406.09			Sub Total	\$	23,283.01	\$ (3,123.08)	-11.83%		
	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			\$	217,650.30	Adjusted 2005 Bill			\$	214,527.22	\$ (3,123.08)	-1.43%		

ENTER DESIRED CONSUMPTION LEVEL kW		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
15,000	Monthly Service Charge	N/A	N/A	\$ 12,978.09	Monthly Service Charge	N/A	N/A	\$ 11,217.10		
kWh	Distribution (kW)	15,000	\$2.2380	\$ 33,570.00	Distribution (kW)	15000	\$2.01	\$ 30,164.76		
10,000,000			Sub-Total	\$ 46,548.09			Sub Total	\$ 41,381.86	\$ (5,166.23)	-11.10%
	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	•	•	\$ 729,258.63	Adjusted 2005 Bill		•	\$ 724,092.40	\$ (5,166.23)	-0.71%

	A	В	С	D
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	_		_
	REGULATORY INFORMATION (REGINFO)			
3	, , ,			
4	Utility Name Erie Thames Power Corporation			Amount
5	Reporting period March 1st, 2002			
6				
7	BACKGROUND			
8	Has the utility reviewed section 149(1) ITA to			
9	confirm that it is not subject to regular corporate			
10	tax (and therefore subject to PILs)?		Y/N	Υ
11				
	Was the utility recently acquired by Hydro One		>//>	
13	and now subject to s.89 & 90 PILs?		Y/N	N
14 15	Accounting Voor End		Doto	Dog 21st
16	Accounting Year End		Date	Dec. 31st
	MARR NO TAX CALCULATIONS			
	SHEET #7 FINAL RUD MODEL DATA			
	(FROM 1999 FINANCIAL STATEMENTS)			
	USE BOARD-APPROVED AMOUNTS			
21				
	Rate base (wires-only)			16,104,265
23	· · · · · · · · · · · · · · · · · · ·			, ,
24	Common Equity Ratio (CER)			50.00%
25				
	1-CER			50.00%
27				
	Target Return On Equity			9.88%
29				
	Debt rate			7.25%
31				4.070.000
	Market Adjusted Revenue Requirement			1,379,330
33	4000 notions from DUD Ob and #7			505.004
35	1999 return from RUD Sheet #7			525,094
00	Total Incremental revenue			854,236
	Input Board-approved dollar amounts phased-in (generally prorated			054,230
38	on the effective date of the inclusion of MARR in rates)			
39	Amount allowed in 2001, Year 1			320,257
40	Amount allowed in 2002, Year 2			266,990
41	Amount allowed in 2003, Year 3			266,990
42	,			,
43	Equity			8,052,133
44				
	Return at target ROE			795,551
46				
	Debt			8,052,133
48				
49	Deemed interest amount in EBIT			583,780
50	Dhan in affictament Variation			057.70
51	Phase-in of interest - Year 1			357,781
52	((D34+D39)/D32)*D49			470.700
53	Phase-in of interest - Year 2			470,780
54 55	((D34+D39+D40)/D32)*D49			E02 700
56	Phase-in of interest - Year 3 (D49)			583,780
50				

	Α	В	С	D	E	F	G	Н	I	J	K	L
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	Initial	Source	Deferral	Deferral	Deferral	Source	M of F	M of F	M of F	Source
	DEFERRAL/VARIANCE ACCOUNTS		Estimate		Account	Account	Account		Filing	Filing	Filing	
3	TAX CALCULATIONS (TAXCALC)			Foot-	Variance	Variance	Allowance	Foot-	Variance	Variance		Foot-
4	("Wires-only" business - see Tab TAXREC)			note	G-C	Explanation		note	K-G	Explanation	(June)	note
5			\$	#	\$	•	\$	#	\$	·	\$	#
6												
7	Utility Name: Erie Thames Powerlines Corporation										Column	
8	Reporting period: March 1st, 2002										Brought	
9	7										Forward	
10											From	
11											TAXREC	
12	I) CORPORATE INCOME TAXES											
13												
14	ACCOUNTING INCOME											
	Regulatory Net Income	1		1A	211,338		211,338	1B	-211,338		0	1C
16												
	BOOK TO TAX ADJUSTMENTS											
18												
	Additions: To Accounting Income											
	Depreciation & Amortization	2		2A	216,683		216,683		-216,683		0	2C
	Federal Large Corporation Tax	3		3A	0			3B	0		0	3C
	Employee Benefit Plans - Accrued, Not Paid	4		4A	0			4B	0		0	4C
23	Change in Tax Reserves	5		5A	0			5B	0		0	5C
	Regulatory Adjustments	6		6A	0			6B	0		0	6C
	Other Additions (See Tab entitled "TAXREC")											
26	"Material" Item #1	7		7A	0			7B	0		0	7C
27	"Material" Item #2	7		7A	0			7B	0		0	7C
28	Other Additions (not "Material")	7		7A	0			7B	0		0	7C
	Deductions: From Accounting Income										_	
	Capital Cost Allowance	8		8A	-74,017		-74,017		74,017		0	8C
	Employee Benefit Plans - Paid Amounts	9		9A	0			9B	0		0	9C
32	Items Capitalized for Regulatory Purposes	10		10A	0			10B	0		0	10C
33	Regulatory Adjustments	11		11A	0		00.445	11B	0		0	11C
	Interest Expense Deemed/ Incurred	12		12A	-89,445		-89,445	12B	89,445			12C
	Other Deductions (See Tab entitled "TAXREC") "Material" Item #1	13		404	0			40D	0			120
36 37	"Material" Item #2	13		13A 13A	0			13B 13B	0		0	13C
38	Other Deductions (not "Material")	13		13A 13A	0			13B	0			13C 13C
39	Other Deductions (not Material)	13		ISA	U			ISD	U __		-	130
40	REGULATORY TAXABLE INCOME		0		264,558		264,558		-264,558		0	
41	(sum of above)				204,008		204,058		-204,338		U	
42	(Suill of above)											
	CORPORATE INCOME TAX RATE											
	Deemed %	14	38.6200%	14A	2.0000%		40.6200%	14B	-2.0000%		38.6200%	14C
45	500m04 /0	'-	55.020076	1-1/1	2.000076		-0.020070	טדי	2.000078		00.020076	140
	REGULATORY INCOME TAX											
47	Taxable Income x Rate		0		107,464		107,464		-107,464		0	
48					.07,104		101,104		.01,104			
49	Miscellaneous Tax Credits	15		15A	0			15B	0			15C
50												1.50
51	Total Regulatory Income Tax		0		107,464		107,464		-107,464		0	
					,				,			
52 53												
54							1					
<u> </u>		1		1			1				<u> </u>	1

A	В	С	D	Е	F	G	Н	I	J	К	L
1 SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	Initial	Source	Deferral	Deferral	Deferral	Source	M of F	M of F	M of F	Source
2 DEFERRAL/VARIANCE ACCOUNTS		Estimate		Account	Account	Account		Filing	Filing	Filing	
3 TAX CALCULATIONS (TAXCALC)			Foot-	Variance	Variance	Allowance	Foot-	Variance	Variance		Foot-
4 ("Wires-only" business - see Tab TAXREC)			note	G-C	Explanation		note	K-G	Explanation	(June)	note
5		\$	#	\$	·	\$	#	\$		\$	#
55											
56 II) CAPITAL TAXES											
57											
58 Ontario											
59 Base	16		16A	16,104,265		16,104,265	16B	-16,104,265		0	16C
60 Less: Exemption	17		17A	-5,000,000		-5,000,000		5,000,000		0	17C
61 Deemed Taxable Capital		0	1	11,104,265		11,104,265	;	-11,104,265		0	
62											
63 Rate (.3%)	18	0.3000%	18A	-0.2250%		0.0750%	18B	0.2250%		0.3000%	18C
64											
65 Net Amount (Taxable Capital x Rate)		0) <u> </u>	8,328		8,328	3	-8,328		0	
66											
67 Federal (LCT)											
68 Base	19		19A	16,104,265		16,104,265		-16,104,265		0	19C
69 Less: Exemption	20		20A	-10,000,000		-10,000,000	20B	10,000,000		0	20C
70 Deemed Taxable Capital		0)	6,104,265		6,104,265	j	-6,104,265		0	
71											
72 Rate (.225%)	21	0.2250%	21A	-0.1688%		0.0563%	21B	0.1688%		0.2250%	21C
73											
74 Gross Amount (Taxable Capital x Rate)		0	<u> </u>	3,434		3,434	·	-3,434		0	
75 Less: Federal Surtax	22	0	22A	-2,963		-2,963	22B	2,963		0	22C
76											
77 Net LCT		0	<mark>) </mark>	471		471		-471		0	
78											
79											
80 III) INCLUSION IN RATES MARCH 2002											
81											
82 IncomeTax (grossed-up)	23	0	20,1	177,626		177,626		-177,626			n/a
83 LCT (grossed-up)	24	0	24A	778		778		-778			n/a
84 Ontario Capital Tax	25	0	25A	8,328		8,328	25B	-8,328			n/a
85											
86											
87 Total S. 93 PILs Rate Adjustment		0		186,732		186,732	2	-186,732			
88											
89											
90											

A	В	С	D	E	F	G	Н	1	J	K	L
1 SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	Initial	Source	Deferral	Deferral	Deferral	Source	M of F	M of F	M of F	Source
2 DEFERRAL/VARIANCE ACCOUNTS		Estimate		Account	Account	Account		Filing	Filing	Filing	
3 TAX CALCULATIONS (TAXCALC)			Foot-	Variance	Variance	Allowance	Foot-	Variance	Variance		Foot-
4 ("Wires-only" business - see Tab TAXREC)			note	G-C	Explanation		note	K-G	Explanation	(June)	note
5		\$	#	\$		\$	#	\$		\$	#
91		•		·							
92 IV) FUTURE TRUE-UPS (post June 2002)								DR / (CR)			
93 Amount in M of F Filing Variance (Column I) that								Ditty (Oity			
94 the Board orders added/subtracted from rates											
95 EBIT	1								No true-up		
96 Depreciation &Amortization	2								No true-up		
97 Federal Large Corporation Tax	3								No true-up		
98 Employee Benefit Plans - Accrued, Not Paid	4							C	True-up		
99 Change in Tax Reserves	5								True-up		
100 Regulatory Adjustments	6								True-up		
101 Other additions "Material" Item #1	7								True-up		
102 Other additions "Material" Item #2	7								True-up		
103 Other additions (not "Material")	7								No true-up		
104 Capital Cost Allowance	8								No true-up		
105 Employee Benefit Plans - Paid Amounts	9							C	True-up		
106 Items Capitalized for Regulatory Purposes	10							C	True-up		
107 Regulatory Adjustments	11								True-up		
108 Interest Adjustment for Tax Purposes (Cell I135)	12								True-up-See Below		
109 Other deductions "Material" Item #1	13							C	True-up		
110 Other deductions "Material" Item #2	13								True-up		
111 Other deductions (not "Material")	13								No true-up		
112 Miscellaneous Tax Credits	15							C	True-up		
113											
114 Deferral Account Entry (Positive Entry=Debit)								C	True-up		
115											
116											
117 V) INTEREST PORTION OF TRUE-UP											
118											
119 Variance Caused By Phase-in of Deemed Debt											
120											
121 Total deemed interest (REGINFO CELL D49)								-583,780)		
122 Interest phased-in - (Deferral Account Cell G34)								89,445			
123											
124 Variance due to phase-in of debt stucture								-494,334			
125 according to Rate Handbook											
126											
127 Other Interest Variances (ie Borrowing Levels											
128 Above Deemed Debt per Rate Handbook)											
129											
130 Interest deducted on MoF filing (Cell K34)								C	<mark>)</mark>		
131 Total deemed interest (REGINFO CELL D49)				 				583,780) <mark></mark>		
132				·		1					
133 Variance caused by excess debt								583,780)		
134	\perp										
135 Interest Adjustment for Tax Purposes Cell I108								C	True-up Amount- Used	d above	
136											
137 Total Interest Variance (Cell I34)								89,445	<u> </u>		
138											

	A	В	С	D	Е	F
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	M of F	Non-wires	Wires-only	Source
2	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	Foot-
4			Return			note
5						#
6						
7	Utility Name:Erie Thames Powerlines Corporation					
8	Reporting period:					
9						
	Note: Carry forward Wires-only Data to Tab "TAXCALC"					
11	Column K					
	I) CORPORATE INCOME TAXES					
	(Input unconsolidated financial statement data					
14	submitted with tax returns as applicable)					
	Revenue	1			0	•
	Other Income	2			0	·
	Expenses					
18	Administration	3			0	
19	Distribution	4			0	
20	Operations and Maintenance	5			0	
21	Depreciation and Amortization	6			0	
22	Municipal Property Taxes	7			0	
	Ontario Capital Tax	8			0	
	Federal LCT	9			0	_
25						
	Net Income Before Interest & Income Taxes EBIT	10	0	0	0	1C
27						
	BOOK TO TAX ADDITIONS:					
	Depreciation & Amortization		0	0	0	
	Federal Large Corporation Tax		0	0	0	
	Employee benefit plans-accrued, not paid				0	. •
	Change in tax reserves				0	
	Regulatory adjustments				0	
	Other additions "Material" Item #1				0	. •
	Other additions "Material" Item #2		_		0	
36			0	0	0	<u>'</u>
	Other Additions: (From T2 S1)				•	70
	Recapture of CCA				0	_
	Non-deductible expenses:				0	
40	Club dues and fees				0	
41	Meals and entertainment				0	
42	Automobile				0	
43	Life insurance premiums				0	_
44	Company pension plans				0	_
45 46	Advertising Interest and penalties on taxes				0	_
46	Legal and accounting fees				0	_
						_
	Debt issue expenses Capital items expensed				0	_
	All crown charges, royalties, rentals				0	
	Deemed dividend income				0	
	Deemed interest on loans to non-residents				0	
	Deemed interest on loans to non-residents Deemed interest received				0	
	Development expenses claimed				0	_
	Dividend stop-loss adjustments				0	_
	Dividends credited to investment account				0	_
	Investment tax credit				0	
	Financing fees deducted in books				0	_
	Foreign accrual property income				0	_
	Foreign accrual property income Foreign affiliate property income				0	_
61	i oroign aniliate property income					70
υı						

	A	В	С	D	Е	F
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	M of F	Non-wires	Wires-only	Source
2	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	Foot-
4			Return			note
5						#
6	<u></u>					
	Federal reassessment amounts				0	7C
	Gain on settlement of debt				0	7C
	Interest paid on income debentures Gain on sale of eligible capital property				0	7C 7C
	Loss on disposal of assets				0	7C
	Reserves from financial statements- end of year				0	7C
	Holdbacks				0	7C
	Taxable capital gains				0	7C
	Political donations- book				0	7C
71	Charitable donations- book				0	7C
72	Capitalized interest				0	7C
73	Deferred and prepaid- beginning of year				0	7C
	Tax reserves deducted in prior year				0	7C
	Loss from joint ventures				0	7C
	Loss from subsidiaries				0	7C
	Limited partnership losses				0	7C
	Sales tax assessments				0	7C
	Share issue expenses				0	7C
80	Write-down of capital property				0	7C
82	Other Additions:				0	7C
83	Other Additions.				0	70
84	Total Other Additions		0	0	0	7C
85	Total Other Additions		<u> </u>		<u> </u>	70
86	Total Additions		0	0	0	
87						
	BOOK TO TAX DEDUCTIONS:					
89	Capital cost allowance					
90					0	8C
- 4	Employee benefit plans-paid amounts				0	8C 9C
	Items capitalized for regulatory purposes				0 0 0	9C 10C
92	Items capitalized for regulatory purposes Regulatory adjustments				0 0 0 0	9C 10C 11C
92 93	Items capitalized for regulatory purposes Regulatory adjustments Interest expense incurred				0	9C 10C 11C 12C
92 93 94	Items capitalized for regulatory purposes Regulatory adjustments Interest expense incurred Other deductions "Material" Item #1				0 0 0 0	9C 10C 11C 12C 13C
92 93 94 95	Items capitalized for regulatory purposes Regulatory adjustments Interest expense incurred				0 0 0 0 0	9C 10C 11C 12C
92 93 94 95 96	Items capitalized for regulatory purposes Regulatory adjustments Interest expense incurred Other deductions "Material" Item #1 Other deductions "Material" Item #2		0	0	0 0 0 0	9C 10C 11C 12C 13C
92 93 94 95 96 97	Items capitalized for regulatory purposes Regulatory adjustments Interest expense incurred Other deductions "Material" Item #1 Other deductions "Material" Item #2 Other deductions: (From T2 S1)		0	0	0 0 0 0 0 0	9C 10C 11C 12C 13C 13C
92 93 94 95 96 97 98	Items capitalized for regulatory purposes Regulatory adjustments Interest expense incurred Other deductions "Material" Item #1 Other deductions "Material" Item #2 Other deductions: (From T2 S1) Grossed up Part VI.1 tax (preferred shares)		0	0	0 0 0 0 0 0	9C 10C 11C 12C 13C 13C
92 93 94 95 96 97 98 99	Items capitalized for regulatory purposes Regulatory adjustments Interest expense incurred Other deductions "Material" Item #1 Other deductions "Material" Item #2 Other deductions: (From T2 S1) Grossed up Part VI.1 tax (preferred shares) Amortization of eligible capital expenditures		0	0	0 0 0 0 0 0	9C 10C 11C 12C 13C 13C 13C
92 93 94 95 96 97 98 99	Items capitalized for regulatory purposes Regulatory adjustments Interest expense incurred Other deductions "Material" Item #1 Other deductions "Material" Item #2 Other deductions: (From T2 S1) Grossed up Part VI.1 tax (preferred shares) Amortization of eligible capital expenditures Amortization of debt and equity issue cost		0	0	0 0 0 0 0 0	9C 10C 11C 12C 13C 13C 13C 13C
92 93 94 95 96 97 98 99 100	Items capitalized for regulatory purposes Regulatory adjustments Interest expense incurred Other deductions "Material" Item #1 Other deductions "Material" Item #2 Other deductions: (From T2 S1) Grossed up Part VI.1 tax (preferred shares) Amortization of eligible capital expenditures Amortization of debt and equity issue cost Loss carryback to prior period		0	0	0 0 0 0 0 0	9C 10C 11C 12C 13C 13C 13C 13C 13C 13C
92 93 94 95 96 97 98 99 100 101	Items capitalized for regulatory purposes Regulatory adjustments Interest expense incurred Other deductions "Material" Item #1 Other deductions "Material" Item #2 Other deductions: (From T2 S1) Grossed up Part VI.1 tax (preferred shares) Amortization of eligible capital expenditures Amortization of debt and equity issue cost Loss carryback to prior period Contributions to deferred income plans		0	0	0 0 0 0 0 0	9C 10C 11C 12C 13C 13C 13C 13C
92 93 94 95 96 97 98 99 100 101 102 103	Items capitalized for regulatory purposes Regulatory adjustments Interest expense incurred Other deductions "Material" Item #1 Other deductions "Material" Item #2 Other deductions: (From T2 S1) Grossed up Part VI.1 tax (preferred shares) Amortization of eligible capital expenditures Amortization of debt and equity issue cost Loss carryback to prior period		0	0	0 0 0 0 0 0	9C 10C 11C 12C 13C 13C 13C 13C 13C 13C 13C
92 93 94 95 96 97 98 99 100 101 102 103 104	Items capitalized for regulatory purposes Regulatory adjustments Interest expense incurred Other deductions "Material" Item #1 Other deductions "Material" Item #2 Other deductions: (From T2 S1) Grossed up Part VI.1 tax (preferred shares) Amortization of eligible capital expenditures Amortization of debt and equity issue cost Loss carryback to prior period Contributions to deferred income plans Contributions to pension plans		0	0	0 0 0 0 0 0	9C 10C 11C 12C 13C 13C 13C 13C 13C 13C 13C
92 93 94 95 96 97 98 99 100 101 102 103 104 105 106	Items capitalized for regulatory purposes Regulatory adjustments Interest expense incurred Other deductions "Material" Item #1 Other deductions: (From T2 S1) Grossed up Part VI.1 tax (preferred shares) Amortization of eligible capital expenditures Amortization of debt and equity issue cost Loss carryback to prior period Contributions to deferred income plans Contributions to pension plans Income from subsidiaries Income from joint ventures Gain on disposal of assets		0	0	0 0 0 0 0 0 0 0 0 0	9C 10C 11C 12C 13C 13C 13C 13C 13C 13C 13C 13C 13C 13
92 93 94 95 96 97 98 99 100 101 102 103 104 105 106	Items capitalized for regulatory purposes Regulatory adjustments Interest expense incurred Other deductions "Material" Item #1 Other deductions: (From T2 S1) Grossed up Part VI.1 tax (preferred shares) Amortization of eligible capital expenditures Amortization of debt and equity issue cost Loss carryback to prior period Contributions to deferred income plans Contributions to pension plans Income from subsidiaries Income from joint ventures Gain on disposal of assets Terminal loss		0	0	0 0 0 0 0 0 0 0 0 0	9C 10C 11C 12C 13C 13C 13C 13C 13C 13C 13C 13C 13C 13
92 93 94 95 96 97 98 99 100 101 102 103 104 105 106 107 108	Items capitalized for regulatory purposes Regulatory adjustments Interest expense incurred Other deductions "Material" Item #1 Other deductions: (From T2 S1) Grossed up Part VI.1 tax (preferred shares) Amortization of eligible capital expenditures Amortization of debt and equity issue cost Loss carryback to prior period Contributions to deferred income plans Contributions to pension plans Income from subsidiaries Income from joint ventures Gain on disposal of assets Terminal loss Cumulative eligible capital deduction		0	0	0 0 0 0 0 0 0 0 0 0	9C 10C 11C 12C 13C 13C 13C 13C 13C 13C 13C 13C 13C 13
92 93 94 95 96 97 98 99 100 101 102 103 104 105 106 107 108	Items capitalized for regulatory purposes Regulatory adjustments Interest expense incurred Other deductions "Material" Item #1 Other deductions: (From T2 S1) Grossed up Part VI.1 tax (preferred shares) Amortization of eligible capital expenditures Amortization of debt and equity issue cost Loss carryback to prior period Contributions to deferred income plans Contributions to pension plans Income from subsidiaries Income from joint ventures Gain on disposal of assets Terminal loss Cumulative eligible capital deduction Allowable business investment loss		0	0	0 0 0 0 0 0 0 0 0 0 0 0 0 0	9C 10C 11C 12C 13C 13C 13C 13C 13C 13C 13C 13C 13C 13
92 93 94 95 96 97 98 99 100 101 102 103 104 105 106 107 108 109 110	Items capitalized for regulatory purposes Regulatory adjustments Interest expense incurred Other deductions "Material" Item #1 Other deductions: (From T2 S1) Grossed up Part VI.1 tax (preferred shares) Amortization of eligible capital expenditures Amortization of debt and equity issue cost Loss carryback to prior period Contributions to deferred income plans Contributions to pension plans Income from subsidiaries Income from joint ventures Gain on disposal of assets Terminal loss Cumulative eligible capital deduction Allowable business investment loss Holdbacks		0	0	0 0 0 0 0 0 0 0 0 0 0 0 0 0	9C 10C 11C 12C 13C 13C 13C 13C 13C 13C 13C 13C 13C 13
92 93 94 95 96 97 98 99 100 101 102 103 104 105 106 107 108 109 110	Items capitalized for regulatory purposes Regulatory adjustments Interest expense incurred Other deductions "Material" Item #1 Other deductions: (From T2 S1) Grossed up Part VI.1 tax (preferred shares) Amortization of eligible capital expenditures Amortization of debt and equity issue cost Loss carryback to prior period Contributions to deferred income plans Contributions to pension plans Income from subsidiaries Income from joint ventures Gain on disposal of assets Terminal loss Cumulative eligible capital deduction Allowable business investment loss Holdbacks Deferred and prepaids- end of year		0	0	0 0 0 0 0 0 0 0 0 0 0 0 0 0	9C 10C 11C 12C 13C 13C 13C 13C 13C 13C 13C 13C 13C 13
92 93 94 95 96 97 98 99 100 101 102 103 104 105 106 107 108 110 111 111	Items capitalized for regulatory purposes Regulatory adjustments Interest expense incurred Other deductions "Material" Item #1 Other deductions: (From T2 S1) Grossed up Part VI.1 tax (preferred shares) Amortization of eligible capital expenditures Amortization of debt and equity issue cost Loss carryback to prior period Contributions to deferred income plans Contributions to pension plans Income from subsidiaries Income from joint ventures Gain on disposal of assets Terminal loss Cumulative eligible capital deduction Allowable business investment loss Holdbacks Deferred and prepaids- end of year Tax reserves claimed in current year		0	0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	9C 10C 11C 12C 13C 13C 13C 13C 13C 13C 13C 13C 13C 13
92 93 94 95 96 97 98 99 100 101 102 103 104 105 106 107 108 109 110 111 112 113	Items capitalized for regulatory purposes Regulatory adjustments Interest expense incurred Other deductions "Material" Item #1 Other deductions: (From T2 S1) Grossed up Part VI.1 tax (preferred shares) Amortization of eligible capital expenditures Amortization of debt and equity issue cost Loss carryback to prior period Contributions to deferred income plans Contributions to pension plans Income from subsidiaries Income from joint ventures Gain on disposal of assets Terminal loss Cumulative eligible capital deduction Allowable business investment loss Holdbacks Deferred and prepaids- end of year Tax reserves claimed in current year Reserves from F/S- beginning of year		0	0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	9C 10C 11C 12C 13C 13C 13C 13C 13C 13C 13C 13C 13C 13
92 93 94 95 96 97 98 99 100 101 102 103 104 105 106 107 108 109 110 111 112 113 114	Items capitalized for regulatory purposes Regulatory adjustments Interest expense incurred Other deductions "Material" Item #1 Other deductions: (From T2 S1) Grossed up Part VI.1 tax (preferred shares) Amortization of eligible capital expenditures Amortization of debt and equity issue cost Loss carryback to prior period Contributions to deferred income plans Contributions to pension plans Income from subsidiaries Income from joint ventures Gain on disposal of assets Terminal loss Cumulative eligible capital deduction Allowable business investment loss Holdbacks Deferred and prepaids- end of year Tax reserves claimed in current year Reserves from F/S- beginning of year Patronage dividends		0	0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	9C 10C 11C 12C 13C 13C 13C 13C 13C 13C 13C 13C 13C 13
92 93 94 95 96 97 98 99 100 101 102 103 104 105 106 107 108 109 110 111 112 113 114 115	Items capitalized for regulatory purposes Regulatory adjustments Interest expense incurred Other deductions "Material" Item #1 Other deductions: (From T2 S1) Grossed up Part VI.1 tax (preferred shares) Amortization of eligible capital expenditures Amortization of debt and equity issue cost Loss carryback to prior period Contributions to deferred income plans Contributions to pension plans Income from subsidiaries Income from joint ventures Gain on disposal of assets Terminal loss Cumulative eligible capital deduction Allowable business investment loss Holdbacks Deferred and prepaids- end of year Tax reserves claimed in current year Reserves from F/S- beginning of year		0	0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	9C 10C 11C 12C 13C 13C 13C 13C 13C 13C 13C 13C 13C 13

	A	В	С	D	Е	F
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	M of F	Non-wires	Wires-only	Source
2	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	Foot-
4			Return			note
5						#
6						
117						
118						
119	Exempt income under section 81				0	13C
	Contributions to environmental trust				0	13C
	Other income from financial statements				0	.00
	Charitable donations - tax basis				0	
	Gifts to Canada or a province				0	.00
	Cultural gifts				. 0	.00
	Ecological gifts				0	13C
	Taxable dividends s. 112, 113 or ss. 138(6)				. 0	.00
	Non-capital losses-preceding years				0	13C
	Net-capital losses- preceding years				. 0	.00
	Limited partnership losses- preceding years				. 0	
	Other deductions:				. 0	13C
131					. 0	
132					0	
133	Total Other Deductions		0	0	0	13C
134						
135			0	0	0	
136						
137						
	TAXABLE INCOME		0	0	0	
139						
140						
141						

	A	В	С	D	E	F
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	M of F	Non-wires	Wires-only	Source
	TAX RETURN RECONCILIATION (TAXREC)	LIIVE	Corporate	Eliminations	Tax	Cource
3	(for "wires-only" business - see s. 72 OEB Act)		Tax	Liiiiiiiations	Return	Foot-
4	(101 Wilde Grilly Eddinoco Good C. 12 GEB 1101)		Return		Rotain	note
5			return			#
6						
142						
143						
	ONTARIO CAPITAL TAX					
145	ONTARIO GALTIAL TAX					
	PAID-UP CAPITAL					
147	TAID OF OATTIAL					
	Paid-up capital stock				0	
	Retained earnings (if deficit, deduct)				0	
	Capital and other surplus excluding				0	
151					0	
	Loans and advances				0	
	Bank loans				0	
	Bankers acceptances				0	
	Bonds and debentures payable				0	
	Mortgages payeable				0	
	Lien notes payable				0	
	Deferred credits				0	
	Contingent, investment, inventory and				0	
160					0	
	Other reserves not allowed as deductions				0	
	Share of partnership(s), joint venture(s)				0	
163					0	
164	Sub-total	İ	0	0	0	
165	Subtract:					
166	Amounts deducted for income tax				0	
167	purposes in excess of amounts booked				0	
168	Deductible R&D expenditures and ONTTI				0	
169	costs deferred for income tax				0	
170					0	
171	Total (Net) Paid-up Capital		0	0	0	
172						
173	ELIGIBLE INVESTMENTS					
174						
175	Bonds, lien notes, interest coupons				0	
	Mortgages due from other corporations				0	
	Shares in other corporations				0	
	Loans and advances to unrelated corporations				0	
179	Eligible loans and advances to related				0	
	corporations				0	
	Share of partnership(s) or joint venture(s)				0	
182	eligible investments				0	
183						
184	Total Eligible Investments		0	0	0	
185						
186						

	A	В	С	D	Е	F
1	SECTION 93 PILS TAX GROSS-UP "SIMPIL"	LINE	M of F	Non-wires	Wires-only	Source
	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	Course
3	(for "wires-only" business - see s. 72 OEB Act)		Tax	Ziiiiiidadiid	Return	Foot-
4			Return		11010111	note
5						#
6						
187						
	TOTAL ASSETS					
189						
	Total assets per balance sheet				0	
	Mortgages or other liabilities deducted from				0	
192	assets				0	
193	Share of partnership(s)/ joint venture(s) total				0	
194					0	
195	Subtract: Investment in partnership(s)/joint				0	
196	venture(s)				0	
197						
198	Total assets as adjusted		0	0	0	
199						
200	Add: (if deducted from assets)					
201	, , , , , , , , , , , , , , , , , , ,				0	
202	similar reserves				0	
203					0	
	Subtract:				0	
205					0	
206					0	
207	Deductible R&D expenditures and ONTTI				0	
208					0	
	Subtract: Appraisal surplus if booked			4	0	
210	Add or subtract: Other adjustments		1	1	2	
212	Total Assets		1	1	2	
213	Total Assets					
	Investment Allowance					
215	IIIVESTITIETIT ATIOWATICE					
	(Total Eligible Investments / Total Assets) x					
	Net paid-up capital		0	0	0	
218						
	Taxable Capital					
220	Tanani Gapitai					
	Net paid-up capital		0	0	0	
	Subtract: Investment Allowance		0	0	0	
223					0	
	Taxable Capital		0	0	0	
225						
	Capital Tax Calculation					
227						
	Taxable capital		0	0	0	16C
229						
	Deduction from taxable capital up to \$5,000,000				0	17C
231						
232	Net Taxable Capital		0	0	0	
233						
234	Rate 0.3%		0.3000%	0.3000%	0.3000%	18C
235						
	Days in taxation year		365	365	365	
	Divide days by 365		1.0000	1.0000	1.0000	
238						
239			0	0	0	
240						

	A	В	С	D	E	F
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	M of F	Non-wires	Wires-only	Source
	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	00000
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	Foot-
4			Return			note
5						#
6						
241						
242						
	LARGE CORPORATION TAX					
244						
245	CAPITAL					
246						
247	ADD:					
248	Reserves that have not been deducted in				0	
249	computing income for the year under Part I				0	
250	Capital stock				0	
251	Retained earnings				0	
252	Contributed surplus				0	
	Any other surpluses				0	
254	Deferred unrealized foreign exchange gains				0	
255	All loans and advances to the corporation				0	
	All indebtedness- bonds, debentures, notes,				0	
	mortgages, bankers acceptances, or similar				0	
	obligations				0	
	Any dividends declared but not paid				0	
	All other indebtedness outstanding for more				0	
261	than 365 days				0	
262						
				<u> </u>		
263	Subtotal		0	0	0	
264			0	0	0	
264 265	DEDUCT:		0	0		
264 265 266	DEDUCT: Deferred tax debit balance		0	0	0	
264 265 266 267	DEDUCT: Deferred tax debit balance Any deficit deducted in computing		0	0		
264 265 266 267 268	DEDUCT: Deferred tax debit balance Any deficit deducted in computing shareholders' equity		0	0		
264 265 266 267 268 269	DEDUCT: Deferred tax debit balance Any deficit deducted in computing shareholders' equity Any patronage dividends 135(1) deducted in		0	0		
264 265 266 267 268 269 270	DEDUCT: Deferred tax debit balance Any deficit deducted in computing shareholders' equity Any patronage dividends 135(1) deducted in computing income under Part I included in		0	0		
264 265 266 267 268 269 270 271	DEDUCT: Deferred tax debit balance Any deficit deducted in computing shareholders' equity Any patronage dividends 135(1) deducted in computing income under Part I included in amounts above		0	0	0 0 0 0 0	
264 265 266 267 268 269 270 271 272	DEDUCT: Deferred tax debit balance Any deficit deducted in computing shareholders' equity Any patronage dividends 135(1) deducted in computing income under Part I included in		0	0		
264 265 266 267 268 269 270 271 272 273	DEDUCT: Deferred tax debit balance Any deficit deducted in computing shareholders' equity Any patronage dividends 135(1) deducted in computing income under Part I included in amounts above Deferred unrealized foreign exchange losses				0 0 0 0 0 0	
264 265 266 267 268 269 270 271 272 273 274	DEDUCT: Deferred tax debit balance Any deficit deducted in computing shareholders' equity Any patronage dividends 135(1) deducted in computing income under Part I included in amounts above		0		0 0 0 0 0	
264 265 266 267 268 269 270 271 272 273 274 275	DEDUCT: Deferred tax debit balance Any deficit deducted in computing shareholders' equity Any patronage dividends 135(1) deducted in computing income under Part I included in amounts above Deferred unrealized foreign exchange losses Subtotal		0	0	0 0 0 0 0 0	
264 265 266 267 268 270 271 272 273 274 275 276	DEDUCT: Deferred tax debit balance Any deficit deducted in computing shareholders' equity Any patronage dividends 135(1) deducted in computing income under Part I included in amounts above Deferred unrealized foreign exchange losses			0	0 0 0 0 0 0	
264 265 266 267 268 270 271 272 273 274 275 276 277	DEDUCT: Deferred tax debit balance Any deficit deducted in computing shareholders' equity Any patronage dividends 135(1) deducted in computing income under Part I included in amounts above Deferred unrealized foreign exchange losses Subtotal Capital for the year		0	0	0 0 0 0 0 0	
264 265 266 267 268 269 270 271 272 273 274 275 276 277 278	DEDUCT: Deferred tax debit balance Any deficit deducted in computing shareholders' equity Any patronage dividends 135(1) deducted in computing income under Part I included in amounts above Deferred unrealized foreign exchange losses Subtotal		0	0	0 0 0 0 0 0	
264 265 266 267 268 269 270 271 272 273 274 275 276 277 278 279	DEDUCT: Deferred tax debit balance Any deficit deducted in computing shareholders' equity Any patronage dividends 135(1) deducted in computing income under Part I included in amounts above Deferred unrealized foreign exchange losses Subtotal Capital for the year INVESTMENT ALLOWANCE		0	0	0 0 0 0 0 0 0	
264 265 266 267 268 269 270 271 272 273 274 275 276 277 278 279 280	DEDUCT: Deferred tax debit balance Any deficit deducted in computing shareholders' equity Any patronage dividends 135(1) deducted in computing income under Part I included in amounts above Deferred unrealized foreign exchange losses Subtotal Capital for the year INVESTMENT ALLOWANCE Shares in another corporation		0	0	0 0 0 0 0 0 0	
264 265 266 267 268 269 270 271 272 273 274 275 276 277 278 279 280 281	DEDUCT: Deferred tax debit balance Any deficit deducted in computing shareholders' equity Any patronage dividends 135(1) deducted in computing income under Part I included in amounts above Deferred unrealized foreign exchange losses Subtotal Capital for the year INVESTMENT ALLOWANCE Shares in another corporation Loan or advance to another corporation		0	0	0 0 0 0 0 0 0	
264 265 266 267 268 269 270 271 272 273 274 275 276 277 280 281 282	DEDUCT: Deferred tax debit balance Any deficit deducted in computing shareholders' equity Any patronage dividends 135(1) deducted in computing income under Part I included in amounts above Deferred unrealized foreign exchange losses Subtotal Capital for the year INVESTMENT ALLOWANCE Shares in another corporation Loan or advance to another corporation Bond, debenture, note, mortgage, or		0	0	0 0 0 0 0 0 0	
264 265 266 267 268 269 270 271 272 273 274 275 276 277 278 279 280 281 282 283	DEDUCT: Deferred tax debit balance Any deficit deducted in computing shareholders' equity Any patronage dividends 135(1) deducted in computing income under Part I included in amounts above Deferred unrealized foreign exchange losses Subtotal Capital for the year INVESTMENT ALLOWANCE Shares in another corporation Loan or advance to another corporation Bond, debenture, note, mortgage, or similar obligation of another corporation		0	0	0 0 0 0 0 0 0	
264 265 266 267 268 269 270 271 272 273 274 275 276 277 280 281 282 283 284	DEDUCT: Deferred tax debit balance Any deficit deducted in computing shareholders' equity Any patronage dividends 135(1) deducted in computing income under Part I included in amounts above Deferred unrealized foreign exchange losses Subtotal Capital for the year INVESTMENT ALLOWANCE Shares in another corporation Loan or advance to another corporation Bond, debenture, note, mortgage, or similar obligation of another corporation Long term debt of financial institution		0	0	0 0 0 0 0 0 0	
264 265 266 267 268 269 270 271 272 273 274 275 276 277 280 281 282 283 284 285	DEDUCT: Deferred tax debit balance Any deficit deducted in computing shareholders' equity Any patronage dividends 135(1) deducted in computing income under Part I included in amounts above Deferred unrealized foreign exchange losses Subtotal Capital for the year INVESTMENT ALLOWANCE Shares in another corporation Loan or advance to another corporation Bond, debenture, note, mortgage, or similar obligation of another corporation Long term debt of financial institution Dividend receivable from another corporation		0	0	0 0 0 0 0 0 0 0	
264 265 266 267 268 269 270 271 272 273 274 275 276 277 278 279 280 281 282 283 284 285 286	DEDUCT: Deferred tax debit balance Any deficit deducted in computing shareholders' equity Any patronage dividends 135(1) deducted in computing income under Part I included in amounts above Deferred unrealized foreign exchange losses Subtotal Capital for the year INVESTMENT ALLOWANCE Shares in another corporation Loan or advance to another corporation Bond, debenture, note, mortgage, or similar obligation of another corporation Long term debt of financial institution Dividend receivable from another corporation Debts of corporate partnerships that were not		0	0	0 0 0 0 0 0 0 0	
264 265 266 267 268 269 270 271 272 273 274 275 276 277 278 279 280 281 282 283 284 285 286 287	DEDUCT: Deferred tax debit balance Any deficit deducted in computing shareholders' equity Any patronage dividends 135(1) deducted in computing income under Part I included in amounts above Deferred unrealized foreign exchange losses Subtotal Capital for the year INVESTMENT ALLOWANCE Shares in another corporation Loan or advance to another corporation Bond, debenture, note, mortgage, or similar obligation of another corporation Long term debt of financial institution Dividend receivable from another corporation Debts of corporate partnerships that were not exempt from tax under Part I.3		0	0	0 0 0 0 0 0 0 0	
264 265 266 267 268 269 270 271 272 273 274 275 276 277 278 279 280 281 282 283 284 285 286 287	DEDUCT: Deferred tax debit balance Any deficit deducted in computing shareholders' equity Any patronage dividends 135(1) deducted in computing income under Part I included in amounts above Deferred unrealized foreign exchange losses Subtotal Capital for the year INVESTMENT ALLOWANCE Shares in another corporation Loan or advance to another corporation Bond, debenture, note, mortgage, or similar obligation of another corporation Long term debt of financial institution Dividend receivable from another corporation Debts of corporate partnerships that were not		0	0	0 0 0 0 0 0 0 0	
264 265 266 267 268 269 270 271 272 273 274 275 276 277 280 281 282 283 284 285 286 287 288	DEDUCT: Deferred tax debit balance Any deficit deducted in computing shareholders' equity Any patronage dividends 135(1) deducted in computing income under Part I included in amounts above Deferred unrealized foreign exchange losses Subtotal Capital for the year INVESTMENT ALLOWANCE Shares in another corporation Loan or advance to another corporation Bond, debenture, note, mortgage, or similar obligation of another corporation Long term debt of financial institution Dividend receivable from another corporation Debts of corporate partnerships that were not exempt from tax under Part I.3		0	0	0 0 0 0 0 0 0 0	
264 265 266 267 268 270 271 272 273 274 275 276 277 280 281 282 283 284 285 287 288 288 288	DEDUCT: Deferred tax debit balance Any deficit deducted in computing shareholders' equity Any patronage dividends 135(1) deducted in computing income under Part I included in amounts above Deferred unrealized foreign exchange losses Subtotal Capital for the year INVESTMENT ALLOWANCE Shares in another corporation Loan or advance to another corporation Bond, debenture, note, mortgage, or similar obligation of another corporation Long term debt of financial institution Dividend receivable from another corporation Debts of corporate partnerships that were not exempt from tax under Part I.3 Interest in a partnership		0	0	0 0 0 0 0 0 0 0 0	

	А	В	С	D	E	F
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	M of F	Non-wires	Wires-only	Source
2	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	Foot-
4			Return			note
5						#
6						
292						
293	TAXABLE CAPITAL					
294						
	Capital for the year		0	0	0	
296						
	Deduct: Investment allowance		0	0	0	
298						
299	Taxable Capital for taxation year		0	0	0	19C
300						
301	Deduct: Capital Deduction \$10,000,000				0	20C
302						
303	Taxable Capital		0	0	0	
304						
	Rate .225%		0.22500%	0.22500%	0.22500%	21C
306						
	Days in year		365	365	365	
	Divide days by 365		1.0000	1.0000	1.0000	
309						
	Gross Part I.3 Tax LCT		0	0	0	
311						
	Federal Surtax Rate		1.1200%	1.1200%	1.1200%	
313			_	_	_	
	Federal Surtax = Taxable Income x Surtax Rate		0	0	0	
315						
	Net Part I.3 Tax LCT Payable		0	0	0	
	(If surtax is greater than Gross LCT, then zero)					
318						
319						
320						

	A	В	С	D
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	_		_
	REGULATORY INFORMATION (REGINFO)			
3	, , ,			
4	Utility Name Erie Thames Power Corporation			Amount
5	Reporting period March 1st, 2002			
6				
7	BACKGROUND			
8	Has the utility reviewed section 149(1) ITA to			
9	confirm that it is not subject to regular corporate			
10	tax (and therefore subject to PILs)?		Y/N	Υ
11				
	Was the utility recently acquired by Hydro One		>//>	
13	and now subject to s.89 & 90 PILs?		Y/N	N
14 15	Accounting Voor End		Doto	Dog 21st
16	Accounting Year End		Date	Dec. 31st
	MARR NO TAX CALCULATIONS			
	SHEET #7 FINAL RUD MODEL DATA			
	(FROM 1999 FINANCIAL STATEMENTS)			
	USE BOARD-APPROVED AMOUNTS			
21				
	Rate base (wires-only)			16,104,265
23	· · · · · · · · · · · · · · · · · · ·			, ,
24	Common Equity Ratio (CER)			50.00%
25				
	1-CER			50.00%
27				
	Target Return On Equity			9.88%
29				
	Debt rate			7.25%
31				4.070.000
	Market Adjusted Revenue Requirement			1,379,330
33	4000 notions from DUD Ob and #7			505.004
35	1999 return from RUD Sheet #7			525,094
00	Total Incremental revenue			854,236
	Input Board-approved dollar amounts phased-in (generally prorated			054,230
38	on the effective date of the inclusion of MARR in rates)			
39	Amount allowed in 2001, Year 1			320,257
40	Amount allowed in 2002, Year 2			266,990
41	Amount allowed in 2003, Year 3			266,990
42	,			,
43	Equity			8,052,133
44				
	Return at target ROE			795,551
46				
	Debt			8,052,133
48				
49	Deemed interest amount in EBIT			583,780
50	Dhan in affictament Variation			057.70
51	Phase-in of interest - Year 1			357,781
52	((D34+D39)/D32)*D49			470.700
53	Phase-in of interest - Year 2			470,780
54 55	((D34+D39+D40)/D32)*D49			E02 700
56	Phase-in of interest - Year 3 (D49)			583,780
50				

	A	В	С	D	E	F	G	Н	I	J	K	L
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	Initial	Source	Deferral	Deferral	Deferral	Source	M of F	M of F	M of F	Source
	DEFERRAL/VARIANCE ACCOUNTS		Estimate		Account	Account	Account		Filing	Filing	Filing	
3	TAX CALCULATIONS (TAXCALC)			Foot-	Variance	Variance	Allowance	Foot-	Variance	Variance		Foot-
4	("Wires-only" business - see Tab TAXREC)			note	G-C	Explanation		note	K-G	Explanation	(June)	note
5	,		\$	#	\$	•	\$	#	\$	·	`\$	#
6					•				,			
7	Utility Name: Erie Thames Powerlines										Column	
8	Reporting period: January 1, 2002 - December 31, 2	2002									Brought	
9	7										Forward	
10											From	
11											TAXREC	
12	I) CORPORATE INCOME TAXES											
13												
14	ACCOUNTING INCOME											
15	Regulatory Net Income	1	1,112,341	1A	-1,112,341			1B	0		C	1C
16												
17	BOOK TO TAX ADJUSTMENTS											
18												
	Additions: To Accounting Income											
	Depreciation & Amortization	2	866,731	2A	-866,731			2B	0		C	2C
	Federal Large Corporation Tax	3		3A	0			3B	0		C	3C
22	Employee Benefit Plans - Accrued, Not Paid	4		4A	0			4B	0		C	4C
23	Change in Tax Reserves	5		5A	0			5B	0		C	5C
24	Regulatory Adjustments (transitional costs)	6	83,642	6A	-83,642			6B	0		C	6C
	Other Additions (See Tab entitled "TAXREC")											
26	"Material" Item #1	7		7A	0			7B	0		C	7C
27	"Material" Item #2	7		7A	0			7B	0		C	7C
28	Other Additions (not "Material")	7		7A	0			7B	0		C	7C
	Deductions: From Accounting Income											
30	Capital Cost Allowance	8	-585,215	8A	585,215			8B	0		C	8C
	Employee Benefit Plans - Paid Amounts	9		9A	0			9B	0		C	9C
	Items Capitalized for Regulatory Purposes	10		10A	0			10B	0		C	10C
33	Regulatory Adjustments	11		11A	0			11B	0		C	11C
	Interest Expense Deemed/ Incurred	12	-470,780	12A	470,780			12B	0		C	12C
	Other Deductions (See Tab entitled "TAXREC")	- 10		40.4				400				100
36	"Material" Item #1	13		13A	0			13B	0		0	13C
37	"Material" Item #2	13		13A	0			13B	0		C	13C
38	Other Deductions (not "Material")	13		13A	0			13B	0		C	13C
39	DECLII ATODY TAYADI E INCOME		4 000 740		4 000 740							
40	REGULATORY TAXABLE INCOME		1,006,719		-1,006,719		0		0		C	<u>-</u>
	(sum of above)											
42	CORPORATE INCOME TAX RATE	-										
	Deemed %	14	38.6200%	14A	0.0000%		38.6200%	14B	0.0000%		38.6200%	14C
45	Decined /0	14	30.0200%	14A	0.0000%		30.0200%	14D	0.0000%		30.0200%	140
	REGULATORY INCOME TAX											
47	Taxable Income x Rate		388,795		-388,795		0		0		C	
48	TAXADIC IIICUITIC X IVAIC	 	300,195		-300,195		U		0			
	Miscellaneous Tax Credits	15		15A	0		+	15B	0			15C
50	IVIIOCIIAIIECUS TAX CIEUIIS	10		10/			+	וטט	0			130
51	Total Regulatory Income Tax		388,795		-388,795		0		0		C	
52	Total Regulatory Income Tax		300,730		-300,793		U					
52												
53 54												
54											l	

A	В	С	D	Е	F	G	НІ	J	K	L
1 SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	Initial	Source	Deferral	Deferral	Deferral So	urce M of F	M of F	M of F	Source
2 DEFERRAL/VARIANCE ACCOUNTS		Estimate		Account	Account	Account	Filing	Filing	Filing	
3 TAX CALCULATIONS (TAXCALC)			Foot-	Variance	Variance	Allowance F	oot- Variance	Variance		Foot-
4 ("Wires-only" business - see Tab TAXREC)			note	G-C	Explanation	n	ote K-G	Explanation	(June)	note
5		\$	#	\$	•	\$	# \$		\$	#
55										
56 II) CAPITAL TAXES										
57										
58 Ontario										
59 Base	16	16,104,265	16A	-16,104,265		1	6B	0	0	16C
60 Less: Exemption	17	-5,000,000	17A	5,000,000		1	7B	0	0	17C
61 Deemed Taxable Capital		11,104,265		-11,104,265		0		0	0	
62										
63 Rate (.3%)	18	0.3000%	18A	-0.2250%		0.0750% 1	8B 0.2250	<mark>%</mark>	0.3000%	18C
64										
65 Net Amount (Taxable Capital x Rate)		33,313		-33,313		0		0	0	
66										
67 Federal (LCT)										
68 Base	19	16,104,265		-16,104,265			9B	0	0	19C
69 Less: Exemption	20	-10,000,000	20A	10,000,000		2	:0B	0	0	20C
70 Deemed Taxable Capital		6,104,265		-6,104,265		0		0	0	
71										
72 Rate (.225%)	21	0.2250%	21A	-0.1688%		0.0563% 2	1B 0.1688	<mark>%</mark>	0.2250%	21C
73										
74 Gross Amount (Taxable Capital x Rate)		13,735		-13,735		0		0	0	
75 Less: Federal Surtax	22	-11,275	22A	11,275		0 2	2B	0	0	22C
76										
77 Net LCT		2,459		-2,459		0		0	0	
78										
79										
80 III) INCLUSION IN RATES MARCH 2002										
81										
82 IncomeTax (grossed-up)	23	622,072		-622,072			3B	0		n/a
83 LCT (grossed-up)	24	3,935		-3,935			4B	0		n/a
84 Ontario Capital Tax	25	33,313	25A	-33,313		0 2	:5B	0		n/a
85										
86										
87 Total S. 93 PILs Rate Adjustment		659,320		-659,320		0		0		
88										
89										
90										

	A	В	С	D	Е	F	G	Н	I	J	K	TL
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	Initial	Source	Deferral	Deferral	Deferral	Source	M of F	M of F	M of F	Source
2	DEFERRAL/VARIANCE ACCOUNTS		Estimate		Account	Account	Account		Filing	Filing	Filing	
3	TAX CALCULATIONS (TAXCALC)			Foot-	Variance	Variance	Allowance	Foot-	Variance	Variance		Foot-
4	("Wires-only" business - see Tab TAXREC)			note	G-C	Explanation	7	note	K-G	Explanation	(June)	note
5	(\$	#	\$		\$	#	\$		\$	#
91			*		· ·		Ť		· ·		Ť	
	IV) FUTURE TRUE-UPS (post June 2002)								DR / (CR)			+
93	Amount in M of F Filing Variance (Column I) that								Dit / (Oit)			+
94	the Board orders added/subtracted from rates											+
	EBIT	1								No true-up		+
	Depreciation &Amortization	2								No true-up		+
	Federal Large Corporation Tax	3								No true-up		+
	Employee Benefit Plans - Accrued, Not Paid	4							(True-up		+
	Change in Tax Reserves	5								True-up		+
10	Regulatory Adjustments	6								True-up		+
10	Other additions "Material" Item #1	7								True-up		+
	Other additions "Material" Item #2	7								True-up		+
	Other additions (not "Material")	7								No true-up		_
	Capital Cost Allowance	8								No true-up		+
10	Employee Benefit Plans - Paid Amounts	9								True-up		-
	Items Capitalized for Regulatory Purposes	10								True-up		-
	Regulatory Adjustments	11								True-up		-
	Interest Adjustment for Tax Purposes (Cell I135)	12								True-up-See Below		-
	Other deductions "Material" Item #1	13								True-up		+
	Other deductions "Material" Item #2	13								True-up		+
	Other deductions (not "Material")	13							(No true-up		-
	Miscellaneous Tax Credits	15							(True-up		_
11:		15							(True-up		_
									(True un		_
	Deferral Account Entry (Positive Entry=Debit)								(True-up		
11:												
11												
	V) INTEREST PORTION OF TRUE-UP											
11												
	Variance Caused By Phase-in of Deemed Debt											
12												
12									-583,780	<u></u>		
12:									(<mark>)</mark>		
12												
	Variance due to phase-in of debt stucture								-583,780)		
12												
12												
12	Other Interest Variances (ie Borrowing Levels											
12												
12												
13	Interest deducted on MoF filing (Cell K34)											
13	Total deemed interest (REGINFO CELL D49)								583,780	<mark></mark>		
13												
	Variance caused by excess debt								583,780)		
13											<u> </u>	
13	,									True-up Amount- Used	above	
13												
13	Total Interest Variance (Cell I34)								()		
13												

	A	В	С	D	Е	F
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	M of F	Non-wires	Wires-only	Source
2	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	Foot-
4			Return			note
5						#
6						
7	Utility Name: Erie Thames Powerlines Corporation					
8	Reporting period: October 1, 2001 - December 31, 2001					
9						
	Note: Carry forward Wires-only Data to Tab "TAXCALC"					
11	Column K					
	I) CORPORATE INCOME TAXES					
	(Input unconsolidated financial statement data					
14	submitted with tax returns as applicable)					
	Revenue	1			0	
	Other Income	2			0	
	Expenses	2				
18 19	Administration	3			0	
	Distribution	4			0	
20	Operations and Maintenance Depreciation and Amortization	5 6			0	
22	Municipal Property Taxes	7			0	
	Ontario Capital Tax	8			0	
	Federal LCT	9			0	
25	r ederal EO1	9			U	
	Net Income Before Interest & Income Taxes EBIT	10	0	0	0	1C
27	Het income before interest a income raxes LDH	10	U		0	10
	BOOK TO TAX ADDITIONS:					
	Depreciation & Amortization		0	0	0	2C
	Federal Large Corporation Tax		0	0	0	
	Employee benefit plans-accrued, not paid				0	-
	Change in tax reserves				0	
	Regulatory adjustments				0	
	Other additions "Material" Item #1				0	_
	Other additions "Material" Item #2				0	
36			0	0	0	
37	Other Additions: (From T2 S1)					
	Recapture of CCA				0	-
39	Non-deductible expenses:				0	
40	Club dues and fees				0	
41	Meals and entertainment				0	
42	Automobile				0	
43	Life insurance premiums				0	-
44	Company pension plans				0	
45	Advertising				0	-
46					0	
47	ŭ v				0	
	Debt issue expenses				0	-
	Capital items expensed				0	
	All crown charges, royalties, rentals Deemed dividend income				0	_
	Deemed interest on loans to non-residents				0	
	Deemed interest on loans to non-residents Deemed interest received				0	
	Development expenses claimed				0	_
	Dividend stop-loss adjustments				0	_
	Dividends credited to investment account				0	_
	Investment tax credit				0	
	Financing fees deducted in books				0	_
	Foreign accrual property income				0	_
	Foreign affiliate property income				0	_
61	. 5.5.g.: Gilliato proporty moonio					
		I		j		

	A	В	С	D	Е	F
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	M of F	Non-wires	Wires-only	Source
2	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	Foot-
4			Return			note
5						#
6	<u></u>					
	Federal reassessment amounts				0	7C
	Gain on settlement of debt				0	7C
	Interest paid on income debentures Gain on sale of eligible capital property				0	7C 7C
	Loss on disposal of assets				0	7C
	Reserves from financial statements- end of year				0	7C
	Holdbacks				0	7C
	Taxable capital gains				0	7C
	Political donations- book				0	7C
71	Charitable donations- book				0	7C
72	Capitalized interest				0	7C
73	Deferred and prepaid- beginning of year				0	7C
	Tax reserves deducted in prior year				0	7C
	Loss from joint ventures				0	7C
	Loss from subsidiaries				0	7C
	Limited partnership losses				0	7C
	Sales tax assessments				0	7C
	Share issue expenses				0	7C
80	Write-down of capital property				0	7C
82	Other Additions:				0	7C
83	Other Additions.				0	70
84	Total Other Additions		0	0	0	7C
85	Total Other Additions		<u> </u>		<u> </u>	70
86	Total Additions		0	0	0	
87						
	BOOK TO TAX DEDUCTIONS:					
89	Capital cost allowance					
90					0	8C
- 4	Employee benefit plans-paid amounts				0	8C 9C
	Items capitalized for regulatory purposes				0 0 0	9C 10C
92	Items capitalized for regulatory purposes Regulatory adjustments				0 0 0 0	9C 10C 11C
92 93	Items capitalized for regulatory purposes Regulatory adjustments Interest expense incurred				0	9C 10C 11C 12C
92 93 94	Items capitalized for regulatory purposes Regulatory adjustments Interest expense incurred Other deductions "Material" Item #1				0 0 0 0	9C 10C 11C 12C 13C
92 93 94 95	Items capitalized for regulatory purposes Regulatory adjustments Interest expense incurred				0 0 0 0 0	9C 10C 11C 12C
92 93 94 95 96	Items capitalized for regulatory purposes Regulatory adjustments Interest expense incurred Other deductions "Material" Item #1 Other deductions "Material" Item #2		0	0	0 0 0 0	9C 10C 11C 12C 13C
92 93 94 95 96 97	Items capitalized for regulatory purposes Regulatory adjustments Interest expense incurred Other deductions "Material" Item #1 Other deductions "Material" Item #2 Other deductions: (From T2 S1)		0	0	0 0 0 0 0 0	9C 10C 11C 12C 13C 13C
92 93 94 95 96 97 98	Items capitalized for regulatory purposes Regulatory adjustments Interest expense incurred Other deductions "Material" Item #1 Other deductions "Material" Item #2 Other deductions: (From T2 S1) Grossed up Part VI.1 tax (preferred shares)		0	0	0 0 0 0 0 0	9C 10C 11C 12C 13C 13C
92 93 94 95 96 97 98 99	Items capitalized for regulatory purposes Regulatory adjustments Interest expense incurred Other deductions "Material" Item #1 Other deductions "Material" Item #2 Other deductions: (From T2 S1) Grossed up Part VI.1 tax (preferred shares) Amortization of eligible capital expenditures		0	0	0 0 0 0 0 0	9C 10C 11C 12C 13C 13C 13C
92 93 94 95 96 97 98 99	Items capitalized for regulatory purposes Regulatory adjustments Interest expense incurred Other deductions "Material" Item #1 Other deductions "Material" Item #2 Other deductions: (From T2 S1) Grossed up Part VI.1 tax (preferred shares) Amortization of eligible capital expenditures Amortization of debt and equity issue cost		0	0	0 0 0 0 0 0	9C 10C 11C 12C 13C 13C 13C 13C
92 93 94 95 96 97 98 99 100	Items capitalized for regulatory purposes Regulatory adjustments Interest expense incurred Other deductions "Material" Item #1 Other deductions "Material" Item #2 Other deductions: (From T2 S1) Grossed up Part VI.1 tax (preferred shares) Amortization of eligible capital expenditures Amortization of debt and equity issue cost Loss carryback to prior period		0	0	0 0 0 0 0 0	9C 10C 11C 12C 13C 13C 13C 13C 13C 13C
92 93 94 95 96 97 98 99 100 101	Items capitalized for regulatory purposes Regulatory adjustments Interest expense incurred Other deductions "Material" Item #1 Other deductions "Material" Item #2 Other deductions: (From T2 S1) Grossed up Part VI.1 tax (preferred shares) Amortization of eligible capital expenditures Amortization of debt and equity issue cost Loss carryback to prior period Contributions to deferred income plans		0	0	0 0 0 0 0 0	9C 10C 11C 12C 13C 13C 13C 13C
92 93 94 95 96 97 98 99 100 101 102 103	Items capitalized for regulatory purposes Regulatory adjustments Interest expense incurred Other deductions "Material" Item #1 Other deductions "Material" Item #2 Other deductions: (From T2 S1) Grossed up Part VI.1 tax (preferred shares) Amortization of eligible capital expenditures Amortization of debt and equity issue cost Loss carryback to prior period		0	0	0 0 0 0 0 0	9C 10C 11C 12C 13C 13C 13C 13C 13C 13C 13C
92 93 94 95 96 97 98 99 100 101 102 103 104	Items capitalized for regulatory purposes Regulatory adjustments Interest expense incurred Other deductions "Material" Item #1 Other deductions "Material" Item #2 Other deductions: (From T2 S1) Grossed up Part VI.1 tax (preferred shares) Amortization of eligible capital expenditures Amortization of debt and equity issue cost Loss carryback to prior period Contributions to deferred income plans Contributions to pension plans		0	0	0 0 0 0 0 0	9C 10C 11C 12C 13C 13C 13C 13C 13C 13C 13C
92 93 94 95 96 97 98 99 100 101 102 103 104 105 106	Items capitalized for regulatory purposes Regulatory adjustments Interest expense incurred Other deductions "Material" Item #1 Other deductions: (From T2 S1) Grossed up Part VI.1 tax (preferred shares) Amortization of eligible capital expenditures Amortization of debt and equity issue cost Loss carryback to prior period Contributions to deferred income plans Contributions to pension plans Income from subsidiaries Income from joint ventures Gain on disposal of assets		0	0	0 0 0 0 0 0 0 0 0 0	9C 10C 11C 12C 13C 13C 13C 13C 13C 13C 13C 13C 13C 13
92 93 94 95 96 97 98 99 100 101 102 103 104 105 106	Items capitalized for regulatory purposes Regulatory adjustments Interest expense incurred Other deductions "Material" Item #1 Other deductions: (From T2 S1) Grossed up Part VI.1 tax (preferred shares) Amortization of eligible capital expenditures Amortization of debt and equity issue cost Loss carryback to prior period Contributions to deferred income plans Contributions to pension plans Income from subsidiaries Income from joint ventures Gain on disposal of assets Terminal loss		0	0	0 0 0 0 0 0 0 0 0 0	9C 10C 11C 12C 13C 13C 13C 13C 13C 13C 13C 13C 13C 13
92 93 94 95 96 97 98 99 100 101 102 103 104 105 106 107 108	Items capitalized for regulatory purposes Regulatory adjustments Interest expense incurred Other deductions "Material" Item #1 Other deductions: (From T2 S1) Grossed up Part VI.1 tax (preferred shares) Amortization of eligible capital expenditures Amortization of debt and equity issue cost Loss carryback to prior period Contributions to deferred income plans Contributions to pension plans Income from subsidiaries Income from joint ventures Gain on disposal of assets Terminal loss Cumulative eligible capital deduction		0	0	0 0 0 0 0 0 0 0 0 0	9C 10C 11C 12C 13C 13C 13C 13C 13C 13C 13C 13C 13C 13
92 93 94 95 96 97 98 99 100 101 102 103 104 105 106 107 108	Items capitalized for regulatory purposes Regulatory adjustments Interest expense incurred Other deductions "Material" Item #1 Other deductions: (From T2 S1) Grossed up Part VI.1 tax (preferred shares) Amortization of eligible capital expenditures Amortization of debt and equity issue cost Loss carryback to prior period Contributions to deferred income plans Contributions to pension plans Income from subsidiaries Income from joint ventures Gain on disposal of assets Terminal loss Cumulative eligible capital deduction Allowable business investment loss		0	0	0 0 0 0 0 0 0 0 0 0 0 0 0 0	9C 10C 11C 12C 13C 13C 13C 13C 13C 13C 13C 13C 13C 13
92 93 94 95 96 97 98 99 100 101 102 103 104 105 106 107 108 109 110	Items capitalized for regulatory purposes Regulatory adjustments Interest expense incurred Other deductions "Material" Item #1 Other deductions: (From T2 S1) Grossed up Part VI.1 tax (preferred shares) Amortization of eligible capital expenditures Amortization of debt and equity issue cost Loss carryback to prior period Contributions to deferred income plans Contributions to pension plans Income from subsidiaries Income from joint ventures Gain on disposal of assets Terminal loss Cumulative eligible capital deduction Allowable business investment loss Holdbacks		0	0	0 0 0 0 0 0 0 0 0 0 0 0 0 0	9C 10C 11C 12C 13C 13C 13C 13C 13C 13C 13C 13C 13C 13
92 93 94 95 96 97 98 99 100 101 102 103 104 105 106 107 108 109 110	Items capitalized for regulatory purposes Regulatory adjustments Interest expense incurred Other deductions "Material" Item #1 Other deductions: (From T2 S1) Grossed up Part VI.1 tax (preferred shares) Amortization of eligible capital expenditures Amortization of debt and equity issue cost Loss carryback to prior period Contributions to deferred income plans Contributions to pension plans Income from subsidiaries Income from joint ventures Gain on disposal of assets Terminal loss Cumulative eligible capital deduction Allowable business investment loss Holdbacks Deferred and prepaids- end of year		0	0	0 0 0 0 0 0 0 0 0 0 0 0 0 0	9C 10C 11C 12C 13C 13C 13C 13C 13C 13C 13C 13C 13C 13
92 93 94 95 96 97 98 99 100 101 102 103 104 105 106 107 108 110 111 111	Items capitalized for regulatory purposes Regulatory adjustments Interest expense incurred Other deductions "Material" Item #1 Other deductions: (From T2 S1) Grossed up Part VI.1 tax (preferred shares) Amortization of eligible capital expenditures Amortization of debt and equity issue cost Loss carryback to prior period Contributions to deferred income plans Contributions to pension plans Income from subsidiaries Income from joint ventures Gain on disposal of assets Terminal loss Cumulative eligible capital deduction Allowable business investment loss Holdbacks Deferred and prepaids- end of year Tax reserves claimed in current year		0	0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	9C 10C 11C 12C 13C 13C 13C 13C 13C 13C 13C 13C 13C 13
92 93 94 95 96 97 98 99 100 101 102 103 104 105 106 107 108 109 110 111 112 113	Items capitalized for regulatory purposes Regulatory adjustments Interest expense incurred Other deductions "Material" Item #1 Other deductions: (From T2 S1) Grossed up Part VI.1 tax (preferred shares) Amortization of eligible capital expenditures Amortization of debt and equity issue cost Loss carryback to prior period Contributions to deferred income plans Contributions to pension plans Income from subsidiaries Income from joint ventures Gain on disposal of assets Terminal loss Cumulative eligible capital deduction Allowable business investment loss Holdbacks Deferred and prepaids- end of year Tax reserves claimed in current year Reserves from F/S- beginning of year		0	0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	9C 10C 11C 12C 13C 13C 13C 13C 13C 13C 13C 13C 13C 13
92 93 94 95 96 97 98 99 100 101 102 103 104 105 106 107 108 109 110 111 112 113 114	Items capitalized for regulatory purposes Regulatory adjustments Interest expense incurred Other deductions "Material" Item #1 Other deductions: (From T2 S1) Grossed up Part VI.1 tax (preferred shares) Amortization of eligible capital expenditures Amortization of debt and equity issue cost Loss carryback to prior period Contributions to deferred income plans Contributions to pension plans Income from subsidiaries Income from joint ventures Gain on disposal of assets Terminal loss Cumulative eligible capital deduction Allowable business investment loss Holdbacks Deferred and prepaids- end of year Tax reserves claimed in current year Reserves from F/S- beginning of year Patronage dividends		0	0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	9C 10C 11C 12C 13C 13C 13C 13C 13C 13C 13C 13C 13C 13
92 93 94 95 96 97 98 99 100 101 102 103 104 105 106 107 108 109 110 111 112 113 114 115	Items capitalized for regulatory purposes Regulatory adjustments Interest expense incurred Other deductions "Material" Item #1 Other deductions: (From T2 S1) Grossed up Part VI.1 tax (preferred shares) Amortization of eligible capital expenditures Amortization of debt and equity issue cost Loss carryback to prior period Contributions to deferred income plans Contributions to pension plans Income from subsidiaries Income from joint ventures Gain on disposal of assets Terminal loss Cumulative eligible capital deduction Allowable business investment loss Holdbacks Deferred and prepaids- end of year Tax reserves claimed in current year Reserves from F/S- beginning of year		0	0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	9C 10C 11C 12C 13C 13C 13C 13C 13C 13C 13C 13C 13C 13

	A	В	С	D	Е	F
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	M of F	Non-wires	Wires-only	Source
2	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	Foot-
4			Return			note
5						#
6						
117						
118						
119	Exempt income under section 81				0	13C
	Contributions to environmental trust				0	13C
	Other income from financial statements				0	.00
	Charitable donations - tax basis				0	
	Gifts to Canada or a province				0	.00
	Cultural gifts				. 0	.00
	Ecological gifts				0	13C
	Taxable dividends s. 112, 113 or ss. 138(6)				. 0	.00
	Non-capital losses-preceding years				0	13C
	Net-capital losses- preceding years				. 0	.00
	Limited partnership losses- preceding years				. 0	
	Other deductions:				. 0	13C
131					. 0	
132					0	
133	Total Other Deductions		0	0	0	13C
134						
135			0	0	0	
136						
137						
	TAXABLE INCOME		0	0	0	
139						
140						
141						

	A	В	С	D	E	F
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	M of F	Non-wires	Wires-only	Source
	TAX RETURN RECONCILIATION (TAXREC)	LIIVE	Corporate	Eliminations	Tax	Cource
3	(for "wires-only" business - see s. 72 OEB Act)		Tax	Liiiiiiiations	Return	Foot-
4	(101 Wilde Grilly Eddinoco Good C. 12 GEB 1101)		Return		Rotain	note
5			return			#
6						
142						
143						
	ONTARIO CAPITAL TAX					
145	ONTARIO GALITAE TAX					
	PAID-UP CAPITAL					
147	TAID OF OATTIAL					
	Paid-up capital stock				0	
	Retained earnings (if deficit, deduct)				0	
	Capital and other surplus excluding				0	
151					0	
	Loans and advances				0	
	Bank loans				0	
	Bankers acceptances				0	
	Bonds and debentures payable				0	
	Mortgages payeable				0	
	Lien notes payable				0	
	Deferred credits				0	
	Contingent, investment, inventory and				0	
160					0	
	Other reserves not allowed as deductions				0	
	Share of partnership(s), joint venture(s)				0	
163					0	
164	Sub-total	İ	0	0	0	
165	Subtract:					
166	Amounts deducted for income tax				0	
167	purposes in excess of amounts booked				0	
168	Deductible R&D expenditures and ONTTI				0	
169	costs deferred for income tax				0	
170					0	
171	Total (Net) Paid-up Capital		0	0	0	
172						
173	ELIGIBLE INVESTMENTS					
174						
175	Bonds, lien notes, interest coupons				0	
	Mortgages due from other corporations				0	
	Shares in other corporations				0	
	Loans and advances to unrelated corporations				0	
179	Eligible loans and advances to related				0	
	corporations				0	
	Share of partnership(s) or joint venture(s)				0	
182	eligible investments				0	
183						
184	Total Eligible Investments		0	0	0	
185						
186						

	A	В	С	D	Е	F
1	SECTION 93 PILS TAX GROSS-UP "SIMPIL"	LINE	M of F	Non-wires	Wires-only	Source
	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	Course
3	(for "wires-only" business - see s. 72 OEB Act)		Tax	Ziiiiiidadiid	Return	Foot-
4			Return		11010111	note
5						#
6						
187						
	TOTAL ASSETS					
189						
	Total assets per balance sheet				0	
	Mortgages or other liabilities deducted from				0	
192	assets				0	
193	Share of partnership(s)/ joint venture(s) total				0	
194					0	
195	Subtract: Investment in partnership(s)/joint				0	
196	venture(s)				0	
197						
198	Total assets as adjusted		0	0	0	
199						
200	Add: (if deducted from assets)					
201	, , , , , , , , , , , , , , , , , , ,				0	
202	similar reserves				0	
203					0	
	Subtract:				0	
205					0	
206					0	
207	Deductible R&D expenditures and ONTTI				0	
208					0	
	Subtract: Appraisal surplus if booked			4	0	
210	Add or subtract: Other adjustments		1	1	2	
212	Total Assets		1	1	2	
213	Total Assets					
	Investment Allowance					
215	IIIVESTITIETIT ATIOWATICE					
	(Total Eligible Investments / Total Assets) x					
	Net paid-up capital		0	0	0	
218						
	Taxable Capital					
220	Tanani Gapitai					
	Net paid-up capital		0	0	0	
	Subtract: Investment Allowance		0	0	0	
223					0	
	Taxable Capital		0	0	0	
225						
	Capital Tax Calculation					
227						
	Taxable capital		0	0	0	16C
229						
	Deduction from taxable capital up to \$5,000,000				0	17C
231						
232	Net Taxable Capital		0	0	0	
233						
234	Rate 0.3%		0.3000%	0.3000%	0.3000%	18C
235						
	Days in taxation year		365	365	365	
	Divide days by 365		1.0000	1.0000	1.0000	
238						
239			0	0	0	
240						

	A	В	С	D	E	F
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	M of F	Non-wires	Wires-only	Source
	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	00000
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	Foot-
4			Return			note
5						#
6						
241						
242						
	LARGE CORPORATION TAX					
244						
245	CAPITAL					
246						
247	ADD:					
248	Reserves that have not been deducted in				0	
249	computing income for the year under Part I				0	
250	Capital stock				0	
251	Retained earnings				0	
252	Contributed surplus				0	
	Any other surpluses				0	
254	Deferred unrealized foreign exchange gains				0	
255	All loans and advances to the corporation				0	
	All indebtedness- bonds, debentures, notes,				0	
	mortgages, bankers acceptances, or similar				0	
	obligations				0	
	Any dividends declared but not paid				0	
	All other indebtedness outstanding for more				0	
261	than 365 days				0	
262						
				<u> </u>		
263	Subtotal		0	0	0	
264			0	0	0	
264 265	DEDUCT:		0	0		
264 265 266	DEDUCT: Deferred tax debit balance		0	0	0	
264 265 266 267	DEDUCT: Deferred tax debit balance Any deficit deducted in computing		0	0		
264 265 266 267 268	DEDUCT: Deferred tax debit balance Any deficit deducted in computing shareholders' equity		0	0		
264 265 266 267 268 269	DEDUCT: Deferred tax debit balance Any deficit deducted in computing shareholders' equity Any patronage dividends 135(1) deducted in		0	0		
264 265 266 267 268 269 270	DEDUCT: Deferred tax debit balance Any deficit deducted in computing shareholders' equity Any patronage dividends 135(1) deducted in computing income under Part I included in		0	0		
264 265 266 267 268 269 270 271	DEDUCT: Deferred tax debit balance Any deficit deducted in computing shareholders' equity Any patronage dividends 135(1) deducted in computing income under Part I included in amounts above		0	0	0 0 0 0 0	
264 265 266 267 268 269 270 271 272	DEDUCT: Deferred tax debit balance Any deficit deducted in computing shareholders' equity Any patronage dividends 135(1) deducted in computing income under Part I included in		0	0		
264 265 266 267 268 269 270 271 272 273	DEDUCT: Deferred tax debit balance Any deficit deducted in computing shareholders' equity Any patronage dividends 135(1) deducted in computing income under Part I included in amounts above Deferred unrealized foreign exchange losses				0 0 0 0 0 0	
264 265 266 267 268 269 270 271 272 273 274	DEDUCT: Deferred tax debit balance Any deficit deducted in computing shareholders' equity Any patronage dividends 135(1) deducted in computing income under Part I included in amounts above		0		0 0 0 0 0	
264 265 266 267 268 269 270 271 272 273 274 275	DEDUCT: Deferred tax debit balance Any deficit deducted in computing shareholders' equity Any patronage dividends 135(1) deducted in computing income under Part I included in amounts above Deferred unrealized foreign exchange losses Subtotal		0	0	0 0 0 0 0 0	
264 265 266 267 268 270 271 272 273 274 275 276	DEDUCT: Deferred tax debit balance Any deficit deducted in computing shareholders' equity Any patronage dividends 135(1) deducted in computing income under Part I included in amounts above Deferred unrealized foreign exchange losses			0	0 0 0 0 0 0	
264 265 266 267 268 270 271 272 273 274 275 276 277	DEDUCT: Deferred tax debit balance Any deficit deducted in computing shareholders' equity Any patronage dividends 135(1) deducted in computing income under Part I included in amounts above Deferred unrealized foreign exchange losses Subtotal Capital for the year		0	0	0 0 0 0 0 0	
264 265 266 267 268 269 270 271 272 273 274 275 276 277 278	DEDUCT: Deferred tax debit balance Any deficit deducted in computing shareholders' equity Any patronage dividends 135(1) deducted in computing income under Part I included in amounts above Deferred unrealized foreign exchange losses Subtotal		0	0	0 0 0 0 0 0	
264 265 266 267 268 269 270 271 272 273 274 275 276 277 278 279	DEDUCT: Deferred tax debit balance Any deficit deducted in computing shareholders' equity Any patronage dividends 135(1) deducted in computing income under Part I included in amounts above Deferred unrealized foreign exchange losses Subtotal Capital for the year INVESTMENT ALLOWANCE		0	0	0 0 0 0 0 0 0	
264 265 266 267 268 269 270 271 272 273 274 275 276 277 278 279 280	DEDUCT: Deferred tax debit balance Any deficit deducted in computing shareholders' equity Any patronage dividends 135(1) deducted in computing income under Part I included in amounts above Deferred unrealized foreign exchange losses Subtotal Capital for the year INVESTMENT ALLOWANCE Shares in another corporation		0	0	0 0 0 0 0 0 0	
264 265 266 267 268 269 270 271 272 273 274 275 276 277 278 279 280 281	DEDUCT: Deferred tax debit balance Any deficit deducted in computing shareholders' equity Any patronage dividends 135(1) deducted in computing income under Part I included in amounts above Deferred unrealized foreign exchange losses Subtotal Capital for the year INVESTMENT ALLOWANCE Shares in another corporation Loan or advance to another corporation		0	0	0 0 0 0 0 0 0	
264 265 266 267 268 269 270 271 272 273 274 275 276 277 280 281 282	DEDUCT: Deferred tax debit balance Any deficit deducted in computing shareholders' equity Any patronage dividends 135(1) deducted in computing income under Part I included in amounts above Deferred unrealized foreign exchange losses Subtotal Capital for the year INVESTMENT ALLOWANCE Shares in another corporation Loan or advance to another corporation Bond, debenture, note, mortgage, or		0	0	0 0 0 0 0 0 0	
264 265 266 267 268 269 270 271 272 273 274 275 276 277 278 279 280 281 282 283	DEDUCT: Deferred tax debit balance Any deficit deducted in computing shareholders' equity Any patronage dividends 135(1) deducted in computing income under Part I included in amounts above Deferred unrealized foreign exchange losses Subtotal Capital for the year INVESTMENT ALLOWANCE Shares in another corporation Loan or advance to another corporation Bond, debenture, note, mortgage, or similar obligation of another corporation		0	0	0 0 0 0 0 0 0	
264 265 266 267 268 269 270 271 272 273 274 275 276 277 280 281 282 283 284	DEDUCT: Deferred tax debit balance Any deficit deducted in computing shareholders' equity Any patronage dividends 135(1) deducted in computing income under Part I included in amounts above Deferred unrealized foreign exchange losses Subtotal Capital for the year INVESTMENT ALLOWANCE Shares in another corporation Loan or advance to another corporation Bond, debenture, note, mortgage, or similar obligation of another corporation Long term debt of financial institution		0	0	0 0 0 0 0 0 0	
264 265 266 267 268 269 270 271 272 273 274 275 276 277 280 281 282 283 284 285	DEDUCT: Deferred tax debit balance Any deficit deducted in computing shareholders' equity Any patronage dividends 135(1) deducted in computing income under Part I included in amounts above Deferred unrealized foreign exchange losses Subtotal Capital for the year INVESTMENT ALLOWANCE Shares in another corporation Loan or advance to another corporation Bond, debenture, note, mortgage, or similar obligation of another corporation Long term debt of financial institution Dividend receivable from another corporation		0	0	0 0 0 0 0 0 0 0	
264 265 266 267 268 269 270 271 272 273 274 275 276 277 278 279 280 281 282 283 284 285 286	DEDUCT: Deferred tax debit balance Any deficit deducted in computing shareholders' equity Any patronage dividends 135(1) deducted in computing income under Part I included in amounts above Deferred unrealized foreign exchange losses Subtotal Capital for the year INVESTMENT ALLOWANCE Shares in another corporation Loan or advance to another corporation Bond, debenture, note, mortgage, or similar obligation of another corporation Long term debt of financial institution Dividend receivable from another corporation Debts of corporate partnerships that were not		0	0	0 0 0 0 0 0 0 0	
264 265 266 267 268 269 270 271 272 273 274 275 276 277 278 279 280 281 282 283 284 285 286 287	DEDUCT: Deferred tax debit balance Any deficit deducted in computing shareholders' equity Any patronage dividends 135(1) deducted in computing income under Part I included in amounts above Deferred unrealized foreign exchange losses Subtotal Capital for the year INVESTMENT ALLOWANCE Shares in another corporation Loan or advance to another corporation Bond, debenture, note, mortgage, or similar obligation of another corporation Long term debt of financial institution Dividend receivable from another corporation Debts of corporate partnerships that were not exempt from tax under Part I.3		0	0	0 0 0 0 0 0 0 0	
264 265 266 267 268 269 270 271 272 273 274 275 276 277 278 279 280 281 282 283 284 285 286 287	DEDUCT: Deferred tax debit balance Any deficit deducted in computing shareholders' equity Any patronage dividends 135(1) deducted in computing income under Part I included in amounts above Deferred unrealized foreign exchange losses Subtotal Capital for the year INVESTMENT ALLOWANCE Shares in another corporation Loan or advance to another corporation Bond, debenture, note, mortgage, or similar obligation of another corporation Long term debt of financial institution Dividend receivable from another corporation Debts of corporate partnerships that were not		0	0	0 0 0 0 0 0 0 0	
264 265 266 267 268 269 270 271 272 273 274 275 276 277 280 281 282 283 284 285 286 287 288	DEDUCT: Deferred tax debit balance Any deficit deducted in computing shareholders' equity Any patronage dividends 135(1) deducted in computing income under Part I included in amounts above Deferred unrealized foreign exchange losses Subtotal Capital for the year INVESTMENT ALLOWANCE Shares in another corporation Loan or advance to another corporation Bond, debenture, note, mortgage, or similar obligation of another corporation Long term debt of financial institution Dividend receivable from another corporation Debts of corporate partnerships that were not exempt from tax under Part I.3		0	0	0 0 0 0 0 0 0 0	
264 265 266 267 268 270 271 272 273 274 275 276 277 280 281 282 283 284 285 287 288 288 288	DEDUCT: Deferred tax debit balance Any deficit deducted in computing shareholders' equity Any patronage dividends 135(1) deducted in computing income under Part I included in amounts above Deferred unrealized foreign exchange losses Subtotal Capital for the year INVESTMENT ALLOWANCE Shares in another corporation Loan or advance to another corporation Bond, debenture, note, mortgage, or similar obligation of another corporation Long term debt of financial institution Dividend receivable from another corporation Debts of corporate partnerships that were not exempt from tax under Part I.3 Interest in a partnership		0	0	0 0 0 0 0 0 0 0	

	А	В	С	D	E	F
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	M of F	Non-wires	Wires-only	Source
2	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	Foot-
4			Return			note
5						#
6						
292						
293	TAXABLE CAPITAL					
294						
	Capital for the year		0	0	0	
296						
	Deduct: Investment allowance		0	0	0	
298						
299	Taxable Capital for taxation year		0	0	0	19C
300						
301	Deduct: Capital Deduction \$10,000,000				0	20C
302						
303	Taxable Capital		0	0	0	
304						
	Rate .225%		0.22500%	0.22500%	0.22500%	21C
306						
	Days in year		365	365	365	
	Divide days by 365		1.0000	1.0000	1.0000	
309						
	Gross Part I.3 Tax LCT		0	0	0	
311						
	Federal Surtax Rate		1.1200%	1.1200%	1.1200%	
313			_	_	_	
	Federal Surtax = Taxable Income x Surtax Rate		0	0	0	
315						
	Net Part I.3 Tax LCT Payable		0	0	0	
	(If surtax is greater than Gross LCT, then zero)					
318						
319						
320						

SECTION 93 PILs TAX GROSS-UP	PROXY CALCULATION	I FOR 2005	PILS2005.V1.1						
REGULATORY INFORMATION (REGINFO)									
Utility Name:	Erie Thames Powerlines	Revision March 8th	2005						
File Number:	RP-2005-0013								
	EB-2005-0024								
Reporting period:	January 1, 2005 - Decem	ber 31, 2005							
Days in reporting period:	365								
Total days in the calendar year:	365								
BACKGROUND									
 Are the Capital Tax & Large Corporations Tax Exemptions shared among the corporate group? (Yes or No) 	No								
2. Please identify the percentage used to allocate the exemption.	100.00%								
Please explain the basis of the allocation if the percentage is other than 100%.									
4. Accounting Year End	Dec. 31								
MARR NO TAX CALCULATIONS FROM SHEET #7 FINAL 2001 RUD MODEL DATA (FROM 1999 FINANCIAL STATEMENTS)									
Rate base (wires-only)	\$16,104,265.00								
Common Equity Ratio (CER)	50.00%								
1-CER	50.00%								
Target Return On Equity (%)	9.88%								
Debt rate	7.25%		:						
Market Adjusted Revenue Requirement	\$1,379,330		Regulatory Income						
1999 return from RUD Sheet #7	\$545,161		\$545,161						
Total Incremental revenue	\$834,169	Board-Approved							
	(RP-2000-0069)	Amounts							
Amount allowed in 2001, Year 1	\$278,056	\$313,568	\$313,568						
Amount allowed in 2002, Year 2	\$278,056	\$260,301	\$260,30						
Amount allowed in 2003, Year 3	\$278,056	\$260,301	\$260,30						
Permanent Changes to Base Rate (e.g. LPP 5% to 1.5%)	\$11,839		\$11,839						
C&DM Capital Portion from "C&DM TAX FORECAST" worksheet	75%								
Total Regulatory Income			\$1,391,169						
Equity	\$8,052,133		•						
Return at target ROE	\$795,551								
Debt	\$8,052,133								
Deemed interest amount in EBIT	\$583,780								

SECTION 93 PILs TAX GROSS-UP			
PROXY CALCULATION FOR 2005			
TAX CALCULATIONS (TAXCALC)		Proxy	
	ITEM	•	C
Utility Name: Erie Thames Powerlines Revision March 8th 20	ITEM	Calculation	Comments
Reporting Period: January 1, 2005 - December 31, 2005			
Days in Reporting Period: 365			
Total days in the calendar year: 365		\$	
Total days in the calendar year: 365		ð	
N CORRORATE MOCKET TAYER			
I) CORPORATE INCOME TAXES			
Regulatory Net Income	1	\$1,391,169	
BOOK TO TAX ADJUSTMENTS			
Additions:			
Depreciation & Amortization	2	\$866,731	
Employee Benefit Plans - Accrued, Not Paid	3	\$0	
Tax reserves deducted in prior year	4	\$0	
Reserves from financial statements-end of year	4	\$0	
	5	\$0 \$0	
Regulatory Adjustments	5	Φ0	
Other Additions			
"Material" Items	6	\$0	
Other Additions	6	\$0	
"Material Items	6	\$0	
Other Additions	6	\$0	
Deductions:			
Capital Cost Allowance and CEC	7	\$585,215	
Employee Benefit Plans - Paid Amounts	8	\$0	
Items Capitalized for Regulatory Purposes	9	\$0	
Regulatory Adjustments	10	\$0	
Interest Expense Deemed	11	\$583,780	
Tax reserves claimed in current year	4	\$0	
Reserves from F/S beginning of year	4	\$0	
Contributions to deferred income plans	3	\$0	
Contributions to pension plans	3	\$0	
Interest capitalized for accounting but deducted for tax	11	\$0	
Other Deductions	• •	ΨΟ	
"Material" Items	12	\$0	
C&DM 2005 Incremental OM&A expenses per C&DM Plan	12	\$28,000	
Material Items	12	\$0	
Other Deductions	12	\$0	
REGULATORY TAXABLE INCOME		\$1,060,906	
CORPORATE INCOME TAX RATE			
Deemed %	13	27.50%	
REGULATORY INCOME TAX		\$291,749	
Taxable Income x Rate		Ψ <u></u> 201,110	
Miscellaneous Tax Credits	14	\$0	
ivisociialieous Tax Ofeuits	14		
Total Regulatory Income Tax		\$291,749	

SECTION 93 PILs TAX GROSS-UP PROXY CALCULATION FOR 2005 TAX CALCULATIONS (TAXCALC) Utility Name: Erie Thames Powerlines Revision March 8th 20 Reporting Period: January 1, 2005 - December 31, 2005 Days in Reporting Period: 365 Total days in the calendar year: 365	ITEM	Proxy Calculation	Comments
Percentage used to determine the exemptions for capital tax and large corporations tax II) CAPITAL TAXES		100%	
Ontario Rate Base Less: Exemption Deemed Taxable Capital Rate (.3%)	15 16	\$16,104,265 \$7,500,000 \$8,604,265 0.3000%	
Net Amount (Taxable Capital x Rate)		\$25,813	
Federal (LCT) Base Less: Exemption Deemed Taxable Capital Rate (.175%) Gross Amount (Taxable Capital x Rate) Less: Federal Surtax	18 19 20 21	\$16,104,265 \$50,000,000 \$0 0.1750% \$0 \$0	
Net LCT		\$0	
III) INCLUSION IN RATES Income Tax Rate used for gross- up Income Tax (grossed-up) LCT (grossed-up) Ontario Capital Tax	22 23 24	27.50% \$402,413 \$0 \$25,813	
Total S. 93 PILs Rate Adjustment (Enter this amount in the 2005 RAM, Sheet #4, cell G14)	25	\$428,225	

SECTION 93 PILs TAX GROSS-UP "SIMPIL"

Corporate Tax Rates for 2005

Income Range	\$0 to \$400,000	\$400,001 to \$1,128,000	> \$1,128,000
Income Tax Rate	18.62%	27.50%	36.12%
Capital Tax Rate	0.300%		
LCT Rate	0.175%		
Surtax	1.12%		
Ontario Capital Tax Exemption	\$7,500,000		
Federal Large Corporations Tax Exemption	\$50,000,000		

Conservation and Demand Management Tax Forecast

Utility Name: Erie Thames Powerlines Revision March 8th 2005

File Number: RP-2005-0013 EB-2005-0024

	Jan - [200		Jan - Dec 2006		Jan - Seր 2007		Total	
	\$	%	\$	%	\$ %		\$	%
Capital	\$85,000	75%	\$33,000	46%	\$59,000	\$59,000 82%		69%
Tax Deductible Expense	\$28,000	25%	\$39,000	54%	\$13,000	18%	\$80,000	31%
Total	\$113,000	100%	\$72,000	100%	\$72,000	100%	\$257,000	100%

Notes:

- 1. Capital that will be recognized for tax purposes (i.e. UCC addition), not from a capital budget or commitment perspective.
- 2. Expenses to be recognized in the period shown that will be used as a tax deduction for the same period. The 2005 tax deduc expense amount will be entered automatically into the TAXCALC worksheet, cell C44.
- 3. The amounts shown in the "Total" column should agree with the C&DM plan filed with or approved by the Board. The amount of the third tranche of MARR is the maximum amount unless the utility has applied for a lower amount.

V2

NAME OF UTILITY NAME OF CONTACT E- Mail Address **VERSION NUMBER** Date

Erie Thames Powerlines John Puhr Johnp@erie-thamespower.com 1 15-Jan-04

LICENCE NUMBER PHONE NUMBER (519) 485-1820

ED-1999-0287

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	\$637,800
RSVA - Retail Transmission Network Charge	1584	\$120,79 <mark>4</mark>
RSVA - Retail Transmission Connection Charge	1586	\$71,698
RSVA - Power	1588	\$1,086,682
Sub-Total		\$1,916,975
RSVA - One-time Wholesale Market Service	1582	\$2,986
Other Regulatory Assets	1508	<mark>\$0</mark>
Retail Cost Variance Account - Retail	1518	<mark>\$0</mark>
Retail Cost Variance Account - STR	1548	<mark>\$0</mark>
Misc. Deferred Debits - incl. Rebate Cheques	1525	<mark>\$0</mark>
Deferred Payments in Lieu of Taxes	1562	<mark>\$0</mark>
PILs Contra Account	1563	<mark>\$0</mark>
Qualifing Transition Costs	1570	\$531,214
Pre-Market Opening Energy Variances Total	1571	\$922,954
Pre-Market Opening Energy Variances - 2001		\$653,597
Pre-Market Opening Energy Variances - 2002	4==0	\$269,357
Extra-Ordinary Event Losses	1572	\$0 \$0
Deferred Rate Impact Amounts	1574	\$0 \$0
Other Deferred Credits	2425	<mark>\$0</mark>
Total Applied-for Regulatory Assets		(a) \$3,374,127
(1) Total of 4 RSVA Accounts		(b) \$1,916,975 Approved for 2004 Final Recovery
4 RSVA accounts as a percent of total: (b) /	(a)	56.8%
(2) 25 % of (a)		(c) \$843,532

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)

\$843,532 Approved for Final 2004 Rate Recovery

Gross Up for Recovery over 11 months: Amount (c) x 12/11

\$920,217 Enter this amount on Sheet 3 (Therefore, entry on Sheet 5 is zero.)

Remaining Final Amount to be recovered in future periods (b) - (c)

\$1,073,443 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)

\$843,532 Approved for 2004 Rate Recovery

Final 4 RSVA Amount as shown at (b)

\$1,916,975

Gross Up for Recovery over 11 months: Amount (b) x 12/11		\$2,091,245 Enter this amount on Sheet 3
Interim Amount to be recovered (c) - (b)	(d)	-\$1,073,443
Gross Up for Recovery over 11 months: Amount (d) x 12/11		-\$1,171,029 Enter this amount on Sheet 5
Total Final + Interim Amount for Recovery (b) + (d) (no gross up)		\$843,532

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.	X
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	

SHEET 2 - 2002 Base Rate Schedule

V2

LICENCE NUMBER

PHONE NUMBER

ED-1999-0287

(519) 485-1820

NAME OF UTILITY NAME OF CONTACT E- Mail Address

Erie Thames Powerlines

John Puhr

Johnp@erie-thamespower.com

VERSION NUMBER Date 15-Jan-04

Enter the values for your 2002 Base Rates as shown in your 2002 RA Model at Sheet 4.

This is the version of the model that was used to determine your current OEB approved rate schedule

(This removes the impact of the recovery of Q4 2001 PILs, 2002 PILs, and any Z-factors or Interim Transition Cost approvals from Existing Rates) You may adjust the rate classes if your LDC has non-standard classes.

RESIDENTIAL

DISTRIBUTION KWH RATE

\$0.0072

MONTHLY SERVICE CHARGE (Per Customer)

RESIDENTIAL (TIME OF USE)

DISTRIBUTION KWH RATE

\$0.0000

MONTHLY SERVICE CHARGE (Per Customer)

\$0.00

GENERAL SERVICE < 50 KW

DISTRIBUTION KWH RATE

\$0.0097

MONTHLY SERVICE CHARGE (Per Customer)

\$19.18

GENERAL SERVICE > 50 KW (NON TIME OF USE)

DISTRIBUTION KW RATE

\$0.9477

MONTHLY SERVICE CHARGE (Per Customer)

\$281.49

GENERAL SERVICE > 50 KW (TIME OF USE)

DISTRIBUTION KW RATE

\$1.1401

MONTHLY SERVICE CHARGE (Per Customer)

\$4,434.48

GENERAL SERVICE INTERMEDIATE USE

DISTRIBUTION KW RATE

\$0.9951

MONTHLY SERVICE CHARGE (Per Customer)

LARGE USE

DISTRIBUTION KW RATE

\$0.4635

MONTHLY SERVICE CHARGE (Per Customer) \$10,456.72

SENTINEL LIGHTS (NON TIME OF USE)

DISTRIBUTION KW RATE

\$6.0739

MONTHLY SERVICE CHARGE (Per Connection) \$1.49

SENTINEL LIGHTS (TIME OF USE)

DISTRIBUTION KW RATE

MONTHLY SERVICE CHARGE (Per Connection)

STREET LIGHTING (NON TIME OF USE)

DISTRIBUTION KW RATE \$0.8578

MONTHLY SERVICE CHARGE (Per Connection) \$0.38

OR

STREET LIGHTING (TIME OF USE)

DISTRIBUTION KW RATE \$0.0000

MONTHLY SERVICE CHARGE (Per Connection) \$0.00

SPECIFIC SERVICE CHARGES

ADD 2002 OEB APPROVED SPECIFIC SERVICE CHARGES BELOW.

Please enter these charges exactly as they are entered on your current approved rate schedule Please add your own specific charges as necessary.

New Accoun	t Setup		\$	20.00
Change of O	\$	20.00		
Account Hist	ory			
	Administration Fee		\$	_
	Current Year Data		\$	_
	Each Additional Year Data		\$	-
Arrear's Cert	ificate		\$	_
Late Paymer			Ť	1.50%
Returned Ch			\$	10.00
	Account Charge		\$	10.00
00000	, ledealli ellaige		Ť	
Disconnect/F	Reconnect Charges (non pay	ment of account)		
	At Meter - During Regular Ho	,	\$	30.00
	At Meter - After Hours		\$	100.00
			*	
Temporary F	Pole Service		\$	125.00
. , ,			Ť	
After Hours I	High Voltage Station Outage		\$	
	Service 2nd Visit to Connect I	New Service	\$	
Residential S	Service After Hours Visit to C	onnect New Service	\$	
			•	
Diversity Adi	ustment Credit (per KW)	Winter	\$	1.76
(discontinue	\$	2.04		
,		Summer	-	

SHEET 3 - Calculating Rate Increases using 2002 LDC Data and adding the 4 major 2004 RSVA related Approved

Johnp@erie-thamespower.com

NAME OF UTILITY NAME OF CONTACT E- Mail Address Date

Erie Thames Powerlines John Puhr

LICENCE NUMBER **PHONE NUMBER**

ED-1999-0287 (519) 485-1820

VERSION NUMBER

15-Jan-04

This schedule requires LDCs to input the 2002 statistics which will be used to allocate Regulatory Assets related to the 4 major RSVA accounts The 4 RSVA related accounts will be allocated to the customer classes on the basis of kWh sales.

Enter the Approved Regulatory Asset recovery from Sheet 1 at either cell D57 or D72

920,216.53

If the total of the 4 major RSVA related Regulatory Assets is less than 25% of the total Regulatory Assets applied for enter the additional interim approved amount on Sheet 5

Use the Table below to enter the 2002 statistics for your LDC.

The share of class kWh sold in 2002 is used to allocate the approved final Regulatory Asset amounts related to the 4 major RSVA accounts.

		kWh	Number of Customers	Distribution Revenues	2002 kWh Shares	2002 Reg. Asset RSVA		
2002 Statistics by Class	kW		(Connections)			Allocations		
RESIDENTIAL CLASS	-	106,162,959	11,856	\$2,172,142.69	29.1%	\$	268,112.83	
GENERAL SERVICE <50 KW CLASS	-	129,670,440	1,356	\$759,369.62	35.6%	\$	327,480.60	
GENERAL SERVICE >50 KW NON TIME OF USE	283,851	42,889,087	142	\$642,813.38	11.8%	\$	108,315.69	
GENERAL SERVICE >50 KW TIME OF USE	52,352	7,910,272	2	\$143,296.03	2.2%	\$	19,977.26	
INTERMEDIATE USE	41,327	8,184,574	1	\$49,801.28	2.2%	\$	20,670.01	
LARGE USER CLASS	95,577	65,894,250	1	\$203,718.75	18.1%	\$	166,414.86	
SENTINEL LIGHTS	2,034	732,159	239	\$6,590.50	0.2%	\$	1,849.06	
STREET LIGHTING CLASS	7,658	2,928,633	2,660	\$22,867.85	0.8%	\$	7,396.22	
TOTALS		364,372,374	16,257	\$4,000,600.10	1.00	\$	920,216.53	
		Allocated Total t	for 4 major RSVA a	occounts ==>	=> \$ 920			
							Į.	

Residential Class

Regulatory Assets will be recovered only in the distribution kWh charge.

			Т	OTAL 2002
			Α	LLOCATED
VARIABLE	SERVICE			4 RSVA
CHARGE	C	HARGE		Regulatory
RECOVERY	RECOVERY		Asset Recover	
Percentage	Pe	ercentage		
1.000		0.000		100%
\$ 268,112.83	\$	-	\$	268,112.83

(Total in Cell G22 above)

(A) ALLOCATED 4 Major RSVA Account Recovery

106,162,959

(B) RETAIL kWh in 2002

\$0.002525

(D) ADDITIONAL DISTRIBUTION KWH RATE (\$/KWH) (A)/(B) (this amount is added to the kWh rate shown on Sheet 2 and

the total new rate appears on the Rate Schedule on Sheet 4)

General Service <50kW Class

Regulatory Assets will be recovered only in the distribution kWh charge.

			Т	OTAL 2002	
			Α	LLOCATED	
VARIABLE	5	SERVICE		4 RSVA	
CHARGE	(CHARGE	-	Regulatory	
RECOVERY	RE	COVERY	Asset Recov		
Percentage	Ρ	ercentage			
1.000		0.000		100%	
\$ 327,480.60	\$	-	\$	327,480.60	

(A) ALLOCATED 4 Major RSVA Account Recovery (Total in Cell G23 above)

(D) ADDITIONAL DISTRIBUTION KWH RATE (\$/KWH) (A)/(B) (this amount is added to the kWh rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)

\$0.002525

General Service >50kW Class Non TOU

Regulatory Assets will be recovered only in the distribution kW charge.

	VARIABLE CHARGE RECOVERY Percentage	SERVICE CHARGE RECOVERY Percentage	TOTAL 2002 ALLOCATED 4 RSVA Regulatory Asset Recovery
(A) ALLOCATED 4 Major RSVA Account Recovery (Total in Cell G24 above)	\$ 108,315.69		\$ 108,315.69
(B) RETAIL KW in 2002	283,851		
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)	\$0.381594		

General Service >50kW ClassTOU

Regulatory Assets will be recovered only in the distribution kW charge.

	R	/ARIABLE CHARGE ECOVERY	CH REC	ERVICE HARGE COVERY	AI F	OTAL 2002 LLOCATED 4 RSVA Regulatory set Recovery
	- P	ercentage	Per	rcentage		
		1.000	(0.000		100%
(A) ALLOCATED 4 Major RSVA Account Recovery (Total in Cell G25 above)	\$	19,977.26	\$	-	\$	19,977.26
(B) RETAIL KW in 2002		52,352				
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)		\$0.381594				

Intermediate Class

Regulatory Assets will be recovered only in the distribution kW charge.

	R	/ARIABLE CHARGE ECOVERY	CI RE	ERVICE HARGE COVERY rcentage	ALI R	TAL 2002 LOCATED 4 RSVA egulatory et Recovery
	Percentage 1.000			0.000		100%
(A) ALLOCATED 4 Major RSVA Account Recovery (Total in Cell G26 above)	\$	20,670.01	\$	-	\$	20,670.01
(B) RETAIL KW in 2002		41,327				
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)		\$0.500158				

Large User Class

Regulatory Assets will be recovered only in the distribution kW charge.

	VARIABLE CHARGE RECOVERY Percentage 1.000	SERVICE CHARGE RECOVERY Percentage 0.000	TOTAL 2002 ALLOCATED 4 RSVA Regulatory Asset Recovery
(A) ALLOCATED 4 Major RSVA Account Recovery (Total in Cell G27 above)	\$ 166,414.86	\$ -	\$ 166,414.86
(B) RETAIL KW in 2002	95,577		
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)	\$1.741160		

Sentinel Lighting Class

Regulatory Assets will be recovered only in the distribution kW charge.

	RE	ARIABLE CHARGE ECOVERY ercentage 1.000	RE	ERVICE HARGE COVERY ercentage	A	OTAL 2002 LLOCATED 4 RSVA Regulatory set Recovery
(A) ALLOCATED 4 Major RSVA Account Recovery (Total in Cell G28 above)	\$	1,849.06	\$	-	\$	1,849.06
(B) RETAIL KW in 2002		2,034				
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)		\$0.909074				

Streetlighting Class

Regulatory Assets will be recovered only in the distribution kW charge.

	RI	ARIABLE CHARGE ECOVERY ercentage 1.000	RE	SERVICE CHARGE ECOVERY ercentage 0.000	А	OTAL 2002 LLLOCATED 4 RSVA Regulatory set Recovery
(A) ALLOCATED 4 Major RSVA Account Recovery (Total in Cell G29 above)	\$	7,396.22	\$	-	\$	7,396.22
(B) RETAIL KW in 2002		7,658				
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)		\$0.965816				



SHEET 4 - 2004 Rates including 2004 Recovery of the 4 Major RSVA Accounts

NAME OF UTILITY
NAME OF CONTACT

E- Mail Address

VERSION NUMBER
Date

Erie Thames Powerlines

John Puhr

Johnp@erie-thamespower.com

1

15-Jan-04

LICENCE NUMBER ED-1999-0287
PHONE NUMBER (519) 485-1820

This schedule includes the 2004 distribution rates which have been adjusted for the recovery of the 4 major RSVA accounts.

RESIDENTIAL

DISTRIBUTION KWH RATE \$0.0097

MONTHLY SERVICE CHARGE (Per Customer) \$9.95

RESIDENTIAL (TIME OF USE)

DISTRIBUTION KWH RATE \$0.0025

MONTHLY SERVICE CHARGE (Per Customer) \$0.00

GENERAL SERVICE < 50 KW

DISTRIBUTION KWH RATE \$0.0122

MONTHLY SERVICE CHARGE (Per Customer) \$19.18

GENERAL SERVICE > 50 KW (NON TIME OF USE)

DISTRIBUTION KW RATE \$1.3293

MONTHLY SERVICE CHARGE (Per Customer) \$281.49

GENERAL SERVICE > 50 KW (TIME OF USE)

DISTRIBUTION KW RATE \$1.5217

MONTHLY SERVICE CHARGE (Per Customer) \$4,434.48

GENERAL SERVICE INTERMEDIATE USE

DISTRIBUTION KW RATE \$1.4953

MONTHLY SERVICE CHARGE (Per Customer) \$5,154.31

LARGE USE

DISTRIBUTION KW RATE \$2.2047

MONTHLY SERVICE CHARGE (Per Customer) \$10,456.72

SENTINEL LIGHTS (NON TIME OF USE)

DISTRIBUTION KW RATE \$6.9830

MONTHLY SERVICE CHARGE (Per Connection) \$1.49

SENTINEL LIGHTS (TIME OF USE)

DISTRIBUTION KW RATE \$0.9091

MONTHLY SERVICE CHARGE (Per Connection) \$0.00

STREET LIGHTING (NON TIME OF USE)

DISTRIBUTION KW RATE \$1.8236

MONTHLY SERVICE CHARGE (Per Connection) \$0.38

OR

STREET LIGHTING (TIME OF USE)

DISTRIBUTION KW RATE \$0.9658

MONTHLY SERVICE CHARGE (Per Connection) \$0.00

SHEET 5 - Calculating Rate Increases using 2002 LDC Data and additional Interim Regulatory Assets

NAME OF UTILITY NAME OF CONTACT E- Mail Address VERSION NUMBER Date Erie Thames Powerlines
John Puhr
Johnp@erie-thamespower.com
1

LICENCE NUMBER PHONE NUMBER

ED-1999-0287 (519) 485-1820

This schedule replicates the 2002 statistics from Sheet 3 which will be used to allocate interim approved Regulatory Asset amounts required to achieve the 25% threshold. (If the 4 major RSVA accounts do not total to 25% or more of total Reguatory Assets applied for.

15-Jan-04

The interim Regulatory Assets will be allocated to the customer classes on the basis of distribution revenue

Enter the Interim Regulatory Asset recovery from Sheet 1 at cell D76

\$ -

2002 Statistics by Class	kW			Distribution Revenues	2002 Dist. Rev. Shares	2002 Interim Reg. Asset Allocations
RESIDENTIAL CLASS	-	106,162,959	11,856	\$2,172,142.69	54.3%	\$ -
GENERAL SERVICE <50 KW CLASS	-	129,670,440	1,356	\$759,369.62	19.0%	\$ -
GENERAL SERVICE >50 KW NON TIME OF USE	283,851	42,889,087	142	\$642,813.38	16.1%	\$ -
GENERAL SERVICE >50 KW TIME OF USE	52,352	7,910,272	2	\$143,296.03	3.6%	\$ -
INTERMEDIATE USE	41,327	8,184,574	1	\$49,801.28	1.2%	\$ -
LARGE USER CLASS	95,577	65,894,250	1	\$203,718.75	5.1%	\$ -
SENTINEL LIGHTS	2,034	732,159	239	\$6,590.50	0.2%	\$ -
STREET LIGHTING CLASS	7,658	2,928,633	2,660	\$22,867.85	0.6%	\$ -
TOTALS		364,372,374	16,257	\$4,000,600.10	1.00	\$ -
		Allocated Total f	or additional interi	m amounts ==>		\$ -

Residential Class

Regulatory Assets will be recovered only in the distribution kWh charge.

TOTAL 2002 ALLOCATED **VARIABLE SERVICE** Interim CHARGE **CHARGE** Regulatory RECOVERY RECOVERY Asset Recovery Percentage Percentage 0.000 1.000 100% \$ \$

(Total in Cell G22 above)

(A) ALLOCATED Interim Regulatory Asset Recovery

(B) RETAIL kWh in 2002 106,162,959

(D) ADDITIONAL DISTRIBUTION KWH RATE (\$/KWH) (A)/(B) (this amount is added to the kWh rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)

\$0.000000

General Service <50kW Class

Regulatory Assets will be recovered only in the distribution kWh charge.

VARIABLE SERVICE Interim
CHARGE CHARGE RECOVERY RECOVERY Percentage Percentage

1.000 0.000 100%

(A) ALLOCATED Interim Regulatory Asset Recovery (Total in Cell G23 above)

\$ - \$ - \$

(B) RETAIL kWh in 2002

General Service >50kW Class Non TOU

Regulatory Assets will be recovered only in the distribution kW charge.

	VARIA CHA RECO Perce	RGE VERY ntage	CHA RECC Perce	VICE .RGE .VERY entage	ALL I Re Asse	TAL 2002 OCATED nterim egulatory t Recovery
(A) ALLOCATED Interim Regulatory Asset Recovery (Total in Cell G24 above)	\$	-	\$	-	\$	-
(B) RETAIL KW in 2002	2	283,851				
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)	\$0.0	000000				

General Service >50kW ClassTOU

Regulatory Assets will be recovered only in the distribution kW charge.

	CI RE	RIABLE HARGE COVERY rcentage	SER\ CHA RECO Perce	RGE VERY	ALL(Ir Re	AL 2002 DCATED aterim gulatory Recovery
	1.000		0.000		100%	
(A) ALLOCATED Interim Regulatory Asset Recovery (Total in Cell G25 above)	\$	-	\$	-	\$	-
(B) RETAIL KW in 2002		52,352				
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)	\$	0.000000				

Intermediate Class

Regulatory Assets will be recovered only in the distribution kW charge.

	RECO Perce	RGE VERY entage	SER\ CHAI RECO Perce	RGE VERY ntage	ALLC In Reg Asset I	AL 2002 DCATED terim ulatory Recovery
	1.000		0.0	0.000		00%
(A) ALLOCATED Interim Regulatory Asset Recovery (Total in Cell G26 above)	\$	-	\$	-	\$	-
(B) RETAIL KW in 2002		41,327				
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)	\$0.0	000000				

Large User Class

Regulatory Assets will be recovered only in the distribution kW charge.

	CHA RECO Perce	IABLE ARGE OVERY entage	CH/ REC(Perc	RVICE ARGE OVERY entage	TOTAL 20 ALLOCATI Interim Regulator Asset Recov	ED y
(A) ALLOCATED Interim Regulatory Asset Recovery (Total in Cell G27 above)	\$	-	\$	-	\$	-
(B) RETAIL KW in 2002		95,577				
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)	\$0.	000000				

Sentinel Lighting Class

Regulatory Assets will be recovered only in the distribution kW charge.

	CH. REC	RIABLE ARGE OVERY centage	CH REC Per	RVICE IARGE COVERY centage	ALLC In Reg Asset	AL 2002 OCATED terim julatory Recovery
(A) ALLOCATED Interim Regulatory Asset Recovery (Total in Cell G28 above)	\$	-	\$	-	\$	-
(B) RETAIL KW in 2002		2,034	ļ			
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)	\$0	.000000				

Streetlighting Class

Regulatory Assets will be recovered only in the distribution kW charge.

	VARIA CHA RECO Perce	RGE VERY	SER\ CHA RECO Perce	RGE VERY	ALLC In Reg	AL 2002 DCATED terim gulatory Recovery
		000	0.0	U	1	00%
(A) ALLOCATED Interim Regulatory Asset Recovery (Total in Cell G29 above)	\$	-	\$	-	\$	-
(B) RETAIL KW in 2002		7,658				
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)	\$0.0	000000				

SHEET 6 - 2004 Rates including 2004 Recovery of Interim Regulatory Asset Amounts

Erie Thames Powerlines

NAME OF UTILITY NAME OF CONTACT

John Puhr

LICENCE NUMBER ED-1999-0287 PHONE NUMBER (519) 485-1820

E- Mail Address **VERSION NUMBER**

<mark>Johnp@erie-tham</mark>espower.com

Date

15-Jan-04

This schedule includes the 2004 distribution rates which have been adjusted for the recovery of interim Regulatory Asset Amounts if required to achieve the 25% Regulatory Asset threshold.

RESIDENTIAL

DISTRIBUTION KWH RATE

\$0.0097

MONTHLY SERVICE CHARGE (Per Customer)

\$9.95

RESIDENTIAL (TIME OF USE)

DISTRIBUTION KWH RATE

\$0.0025

MONTHLY SERVICE CHARGE (Per Customer)

\$0.00

GENERAL SERVICE < 50 KW

DISTRIBUTION KWH RATE

\$0.0122

MONTHLY SERVICE CHARGE (Per Customer)

\$19.18

GENERAL SERVICE > 50 KW (NON TIME OF USE)

DISTRIBUTION KW RATE

\$1.3293

MONTHLY SERVICE CHARGE (Per Customer)

\$281.49

GENERAL SERVICE > 50 KW (TIME OF USE)

DISTRIBUTION KW RATE

\$1.5217

MONTHLY SERVICE CHARGE (Per Customer)

\$4,434.48

GENERAL SERVICE INTERMEDIATE USE

DISTRIBUTION KW RATE

\$1.4953

MONTHLY SERVICE CHARGE (Per Customer)

\$5,154.31

LARGE USE

DISTRIBUTION KW RATE

\$2.2047

MONTHLY SERVICE CHARGE (Per Customer)

\$10,456.72

SENTINEL LIGHTS (NON TIME OF USE)

DISTRIBUTION KW RATE

\$6.9830

MONTHLY SERVICE CHARGE (Per Connection)

\$1.49

SENTINEL LIGHTS (TIME OF USE)

DISTRIBUTION KW RATE \$0.9091

MONTHLY SERVICE CHARGE (Per Connection) \$0.00

STREET LIGHTING (NON TIME OF USE)

DISTRIBUTION KW RATE \$1.8236

MONTHLY SERVICE CHARGE (Per Connection) \$0.38

OR

STREET LIGHTING (TIME OF USE)

DISTRIBUTION KW RATE \$0.9658

MONTHLY SERVICE CHARGE (Per Connection) \$0.00

SHEET 7 - Calculating Rate Increases using 2002 LDC Data and the 2004 PILs Proxy

NAME OF UTILITY
NAME OF CONTACT
E- Mail Address
VERSION NUMBER
Date

Erie Thames Powerlines

John Puhr

Johnp@erie-thamespower.com

15-Jan-04

PHONE NUMBER

ED-1999-0287 (519) 485-1820

This schedule replicates the 2002 statistics from Sheet 3 which will be used to allocate the 2004 PILs proxy amount The PILS proxy amount is the same amount used for the PILs proxy in 2002

The 2004 PILs Proxy will be allocated to the customer classes on the basis of distribution revenue

Enter the 2002 PILs proxy amount as approved by the OEB in 2002 and shown on your 2002 RAM model at Sheet 8

\$ 656,803.27

2002 Statistics by Class	kW	kWh	Number of Customers (Connections)	Distribution Revenues	2002 Dist. Rev. Shares		4 PILs Proxy Ilocations
RESIDENTIAL CLASS	-	106,162,959	11,856	\$2,172,142.69	54.3%	\$	356,614.10
GENERAL SERVICE <50 KW CLASS	-	129,670,440	1,356	\$759,369.62	19.0%	\$	124,670.41
GENERAL SERVICE >50 KW NON TIME OF USE	283,851	42,889,087	142	\$642,813.38	16.1%	\$	105,534.65
GENERAL SERVICE >50 KW TIME OF USE	52,352	7,910,272	2	\$143,296.03	3.6%	\$	23,525.80
INTERMEDIATE USE	41,327	8,184,574	1	\$49,801.28	1.2%	\$	8,176.18
LARGE USER CLASS	95,577	65,894,250	1	\$203,718.75	5.1%	\$	33,445.77
SENTINEL LIGHTS	2,034	732,159	239	\$6,590.50	0.2%	\$	1,082.00
STREET LIGHTING CLASS	7,658	2,928,633	2,660	\$22,867.85	0.6%	\$	3,754.36
TOTALS		364,372,374	16,257	\$4,000,600.10	1.00	\$	656,803.27
		Allocated Total 1	for additional interi	m amounts ==>		\$	656,803.27
						1	

Residential Class

The 2004 PILs proxy will be recovered only in the distribution kWh charge.

		TOTAL 2004
VARIABLE	SERVICE	ALLOCATED
CHARGE	CHARGE	PILs Proxy
RECOVERY	RECOVERY	Recovery
Percentage	Percentage	
1.000	0.000	100%

(A) ALLOCATED 2004 PILs Proxy Recovery \$ 356,614.10 \$ - \$ 356,614.10 (Total in Cell G22 above)

(B) RETAIL kWh in 2002 106,162,959

(D) ADDITIONAL DISTRIBUTION KWH RATE (\$/KWH) (A)/(B) \$0.003359 (this amount is added to the kWh rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)

General Service <50kW Class

The 2004 PILs proxy will be recovered only in the distribution kWh charge.

		TOTAL 2004
VARIABLE	SERVICE	ALLOCATED
CHARGE	CHARGE	PILs Proxy
RECOVERY	RECOVERY	Recovery
Percentage	Percentage	
1.000	0.000	100%
\$ 124,670.41	\$ -	\$ 124,670.41

(A) ALLOCATED 2004 PILs Proxy Recovery (Total in Cell G23 above)

129,670,440

(B) RETAIL kWh in 2002

General Service >50kW Class Non TOU

The 2004 PILs proxy will be recovered only in the distribution kWh charge.

	VARIABLE CHARGE RECOVERY Percentage	SERVICE CHARGE RECOVERY Percentage	TOTAL 2004 ALLOCATED PILs Proxy Recovery
	1.000	0.000	10076
(A) ALLOCATED 2004 PILs Proxy Recovery (Total in Cell G24 above)	\$ 105,534.65	\$ -	\$ 105,534.65
(B) RETAIL KW in 2002	283,851		
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)	\$0.371796		

General Service >50kW ClassTOU

The 2004 PILs proxy will be recovered only in the distribution kWh charge.

	R	VARIABLE CHARGE RECOVERY Percentage		GE CHARGE ERY RECOVERY		DTAL 2004 LOCATED ILs Proxy Recovery
		1.000	0.	000		100%
(A) ALLOCATED 2004 PILs Proxy Recovery (Total in Cell G25 above)	\$	23,525.80	\$	-	\$	23,525.80
(B) RETAIL KW in 2002		52,352				
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)		\$0.449376				

Intermediate Class

The 2004 PILs proxy will be recovered only in the distribution kWh charge.

	VARIABLE SERVICE CHARGE CHARGE RECOVERY RECOVERY Percentage Percentage		CHARGE RY RECOVERY		A	OTAL 2004 LLOCATED PILs Proxy Recovery
		1.000		0.000		100%
(A) ALLOCATED 2004 PILs Proxy Recovery (Total in Cell G26 above)	\$	8,176.18	\$	-	\$	8,176.18
(B) RETAIL KW in 2002		41,327				
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)		\$0.197841				

Large User Class

The 2004 PILs proxy will be recovered only in the distribution kWh charge.

		TOTAL 2004
VARIABLE	SERVICE	ALLOCATED
CHARGE	CHARGE	PILs Proxy
RECOVERY	RECOVERY	Recovery
Percentage	Percentage	

	1.000	0.000	100%
(A) ALLOCATED 2004 PILs Proxy Recovery (Total in Cell G27 above)	\$ 33,445.77	\$ -	\$ 33,445.77
(B) RETAIL KW in 2002	95,577		
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)	\$0.349935		

Sentinel Lighting Class

The 2004 PILs proxy will be recovered only in the distribution kWh charge.

	VARIABLE CHARGE RECOVERY Percentage		CHARGE CHARGE RECOVERY RECOVERY		E PILs Prox RY Recover		
		1.000		0.000		100%	
(A) ALLOCATED 2004 PILs Proxy Recovery (Total in Cell G28 above)	\$	1,082.00	\$	-	\$	1,082.00	
(B) RETAIL KW in 2002		2,034					
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)		\$0.531958					

Streetlighting Class

The 2004 PILs proxy will be recovered only in the distribution kWh charge.

	C	ARIABLE CHARGE	CH	RVICE HARGE	AL P	TAL 2004 LOCATED ILs Proxy
		COVERY ercentage		COVERY centage	F	Recovery
		1.000	(0.000		100%
(A) ALLOCATED 2004 PILs Proxy Recovery (Total in Cell G29 above)	\$	3,754.36	\$	-	\$	3,754.36
(B) RETAIL KW in 2002		7,658				
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)		\$0.490253				

SHEET 8 - 2004 Rates including Recovery of 2004 PILs

NAME OF UTILITY
NAME OF CONTACT

E- Mail Address

VERSION NUMBER Date

Erie Thames Powerlines

John Puhr

Johnp@erie-thamespower.com

1

15-Jan-04

LICENCE NUMBER ED-1999-0287
PHONE NUMBER (519) 485-1820

This schedule includes the 2004 distribution rates which have been adjusted for the recovery of 2004 PILs.

RESIDENTIAL

DISTRIBUTION KWH RATE \$0.0131

MONTHLY SERVICE CHARGE (Per Customer) \$9.95

RESIDENTIAL (TIME OF USE)

DISTRIBUTION KWH RATE \$0.0059

MONTHLY SERVICE CHARGE (Per Customer) \$0.00

GENERAL SERVICE < 50 KW

DISTRIBUTION KWH RATE \$0.0132

MONTHLY SERVICE CHARGE (Per Customer) \$19.18

GENERAL SERVICE > 50 KW (NON TIME OF USE)

DISTRIBUTION KW RATE \$1.7011

MONTHLY SERVICE CHARGE (Per Customer) \$281.49

GENERAL SERVICE > 50 KW (TIME OF USE)

DISTRIBUTION KW RATE \$1.9711

MONTHLY SERVICE CHARGE (Per Customer) \$4,434.48

GENERAL SERVICE INTERMEDIATE USE

DISTRIBUTION KW RATE \$1.6931

MONTHLY SERVICE CHARGE (Per Customer) \$5,154.31

LARGE USE

DISTRIBUTION KW RATE \$2.5546

MONTHLY SERVICE CHARGE (Per Customer) \$10,456.72

SENTINEL LIGHTS (NON TIME OF USE)

DISTRIBUTION KW RATE \$7.5149

MONTHLY SERVICE CHARGE (Per Connection) \$1.49

SENTINEL LIGHTS (TIME OF USE)

DISTRIBUTION KW RATE \$1.4410

MONTHLY SERVICE CHARGE (Per Connection) \$0.00

STREET LIGHTING (NON TIME OF USE)

DISTRIBUTION KW RATE \$2.3139

MONTHLY SERVICE CHARGE (Per Connection) \$0.38

OR

STREET LIGHTING (TIME OF USE)

DISTRIBUTION KW RATE \$1.4561

MONTHLY SERVICE CHARGE (Per Connection) \$0.00

SHEET 9 - Adjustment to Maintain the Current Service Charge Level

NAME OF UTILITY NAME OF CONTACT E- Mail Address VERSION NUMBER Date Erie Thames Powerlines
John Puhr
Johnp@erie-thamespower.com
1

15-Jan-04

LICENCE NUMBER PHONE NUMBER

0.0099

0.0027

ED-1999-0287 (519) 485-1820

This sheet adjusts the resulting fixed Monthly Service Charge to maintain the charge at current levels. The kWh distribution rate is then adjusted to maintain revenue neutrality in the class.

Input the current approved Monthly Service Charge in the following table at Column E.

kW	kWh	Number of Customers (Connections)	Current Approved Fixed Charge
-	106,162,959	11,856	\$12.34
-	129,670,440	1,356	\$23.80
283,851	42,889,087	142	\$349.36
52,352	7,910,272	2	\$5,503.75
41,327	8,184,574	1	\$6,397.14
95,577	65,894,250	1	\$12,978.09
2,034	732,159	239	\$1.50
7,658	2,928,633	2,660	\$0.48
	•	•	
	364,372,374	16,257	
_	283,851 52,352 41,327 95,577 2,034	- 106,162,959 - 129,670,440 283,851 42,889,087 52,352 7,910,272 41,327 8,184,574 95,577 65,894,250 2,034 732,159 7,658 2,928,633	kW (Connections) - 106,162,959 11,856 - 129,670,440 1,356 283,851 42,889,087 142 52,352 7,910,272 2 41,327 8,184,574 1 95,577 65,894,250 1 2,034 732,159 239 7,658 2,928,633 2,660

Residential Class

	\$	1,755,636	
	\$	\$1,415,606 \$340,030	
\$/kWh	\$	0.0032	
	*******	\$/kWh \$	

Residential Class (Time of Use)

Revenue from Current Monthly Service Charge Revenue from Calculated Monthly Service Charge (Sheet 8)		,	\$1,755,636 \$1,415,606	
Difference Variable Rate Adjustment	\$/kWh	\$	\$340,030 0.0032	
Adjusted Variable Rate	\$/kWh	Ψ	0.0002	\$

General Service <50 kW Class

Revenue from Current Monthly Service Charge Revenue from Calculated Monthly Service Charge (Sheet 8) Difference		\$387,274 \$312,097 \$75,177	
Variable Rate Adjustment Adjusted Variable Rate	\$/kWh \$/kWh	\$ 0.0006	\$ 0.0126

General Service >50 kW Class (Non Time of Use)

Revenue from Current Monthly Service Charge Revenue from Calculated Monthly Service Charge (Sheet 8 Difference)	\$595,309 \$479,659 \$115,650
Variable Rate Adjustment	\$/kW	\$ 0.4074

Adjusted Variable Rate	\$/kW		\$ 1.2937
O (11)			
General Service >50 kW Class (Time of Use)			
Revenue from Current Monthly Service Charge Revenue from Calculated Monthly Service Charge (Sheet 8) Difference		\$132,09 \$106,42 \$25,66	8
Variable Rate Adjustment Adjusted Variable Rate	\$/kW \$/kW	\$ 0.490	\$ 1.4809
General Service Intermediate Use Class			
Revenue from Current Monthly Service Charge Revenue from Calculated Monthly Service Charge (Sheet 8) Difference		\$76,76 \$61,85 \$14,91	2
Variable Rate Adjustment Adjusted Variable Rate	\$/kW \$/kW	0.36087612	\$ 1.3323
General Service Large Use Class			
Revenue from Current Monthly Service Charge Revenue from Calculated Monthly Service Charge (Sheet 8) Difference		\$155,73 \$125,48 \$30,25	1
Variable Rate Adjustment Adjusted Variable Rate	\$/kW \$/kW	0.3	\$ 2.2380
Sentinal Lights (Non Time of Use)			
Revenue from Current Monthly Service Charge Revenue from Calculated Monthly Service Charge (Sheet 8) Difference		\$4,30: \$4,27: \$2	3
Variable Rate Adjustment Adjusted Variable Rate	\$/kW \$/kW	0.01410029	95 \$ 7.5008
OR			
Sentinal Lights (Time of Use)			
Revenue from Current Monthly Service Charge Revenue from Calculated Monthly Service Charge (Sheet 8) Difference		\$4,30; \$1 \$4,30;	0
Variable Rate Adjustment Adjusted Variable Rate	\$/kW \$/kW	2.11504424	\$ (0.6740)
Streetlighting (Non Time of Use)			
Revenue from Current Monthly Service Charge Revenue from Calculated Monthly Service Charge (Sheet 8) Difference		\$15,32 \$12,13 \$3,19	0
Variable Rate Adjustment Adjusted Variable Rate	\$/kW \$/kW	0.416	\$ 1.8970
OR			
Streetlighting (Time of Use)			
Revenue from Current Monthly Service Charge Revenue from Calculated Monthly Service Charge (Sheet 8) Difference		\$15,32 \$ \$15,32	0
Variable Rate Adjustment Adjusted Variable Rate	\$/kW \$/kW	2.0	\$ (0.5447)

Erie Thames Powerlines Schedule of Distribution Rates and Charges

Effective April 1, 2004 until February 28, 2005

RP-2004-0043 EB-2004-0029

LDCs may amend this schedule to reflect the rate classes that apply in their specific service territory.

Monthly Service Charge	(per month)	\$12.34
Distribution Volumetric Rate	(per kWh)	\$0.0099

GENERAL SERVICE < 50 KW

Monthly Service Charge	(per month)	\$23.80
Distribution Volumetric Rate	(per kWh)	\$0.0126

GENERAL SERVICE > 50 KW (Non Time of Use)

Monthly Service Charge	(per month)	\$349.36
Distribution Volumetric Rate	(per kW)	\$1.2937

GENERAL SERVICE > 50 KW (Time of Use)

Monthly Service Charge	(per month)	\$5,503.75
Distribution Volumetric Rate	(per kW)	\$1.4809

GENERAL SERVICE INTERMEDIATE USE

Monthly Service Charge	(per month)	\$6,397.14
Distribution Volumetric Rate	(per kW)	\$1.3323

LARGE USE

Monthly Service Charge	(per month)	\$12,978.09
Distribution Volumetric Rate	(per kW)	\$2,2380

SENTINEL LIGHTS (Non Time of Use)

Monthly Service Charge	(per month)	\$1.50
Distribution Volumetric Rate	(per kW)	\$7.5008

Erie Thames Powerlines
Schedule of Distribution Rates and Charges

RP-2004-0043 EB-2004-0029

Effective April 1, 2004 until February 28, 2005 (continued)

STREET LIGHTING (Non Time of Use)

Monthly Service Charge (per month) \$0.48
Distribution Volumetric Rate (per kW) \$1.8970

SPECIFIC SERVICE CHARGES

(discontinued at Market Summer

ADD 2002 OEB APPROVED SPECIFIC SERVICE CHARGES HERE (as on Sheet 2)

New Account Setup Change of Occupancy	\$20.0000 \$20.0000
Account History Administration Fee Current Year Data Each Additional Year Data	\$0.0000 \$0.0000 \$0.0000
Arrear's Certificate Late Payment Returned Cheque Collection of Account Charge	0 0.015 10 10
Disconnect/Reconnect Charges (non payment of account) At Meter - During Regular Hours At Meter - After Hours	30 100
Temporary Pole Service	125
After Hours High Voltage Station Outage Residential Service 2nd Visit to Connect New Se Residential Service After Hours Visit to Connect	0 0 0
Diversity Adjustment CruWinter	1.76

2.04

Bill Impact Analysis for 2004 Rate Schedule after Regulatory Asset and 2004 PILs Adjustments

(commodity price constant) NAME OF UTILITY NAME OF CONTACT E- Mail Address **VERSION NUMBER** Date

Erie Thames Powerlines John Puhr Johnp@erie-thamespower.com 15-Jan-04

LICENCE NUMBER ED-1999-0287 PHONE NUMBER

(519) 485-1820

This schedule provides an estimate of bill impacts using the 2004 Rate Schedule which includes the Regulatory Asset Recovery and the 2004 PILs amount. The 2004 bill does not include the new tiered commodity rate that will come into effect on April 1, 2004.

Note: Enter your current kWh rates, not the rates on Sheet 2.

Enter your **Current Distribution** kWh Charge. Monthly Service Charge is **Transferred from Sheet 9**

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.

	CURRENT 2003 E	BILL				2004 BILL (25% of	Regulator	y Assets	s, 2004 PILs &	Constant Co	ommodity Price
ENTER DESIRED CONSUMPTION	LEVEL	kWh (enter)	RATE \$/kWh	CHARGE \$			kWh	RATE \$/kWh	CHARGE \$	IMPACT DOLLARS	IMPACT
100 KWII	MONTHLY	(enter)	Ψ/ΚΨΙΙ	Ψ		MONTHLY		ψ/KVVII	Ψ	DOLLANO	70
	SERVICE					SERVICE					
	CHARGE	n/a	n/a	\$	12.34	CHARGE DISTRIBUTION	n/a	n/a	\$ 12.34		
	DISTRIBUTION kWh	100	0.0090	\$	0.90	kWh	100	0.0099	\$ 0.99		
	OTHER					OTHER					
	CHARGES kWh COST OF POWER	100	0.0239	\$	2.39	CHARGES kWh COST OF POWER	100	0.0239	\$ 2.39		
	kWh	100	0.0430	\$	4.30	kWh	100	0.0430	\$ 4.30		
	CURRENT 2003 BIL	L		\$	19.93	Adjusted 2004 BILL			\$ 20.02	\$ 0.0	9 0.4%
MONTHLY CONSUMPTION OF		kWh	RATE	CHARGE			kWh	RATE	CHARGE	IMPACT	IMPACT
250 kWh	MONTHLY SERVICE	(enter)	\$/kWh	\$		MONTHLY SERVICE		\$/kWh	\$	DOLLARS	%
	CHARGE DISTRIBUTION	n/a	n/a	\$	12.34	CHARGE DISTRIBUTION	n/a	n/a	\$ 12.34		
	kWh OTHER	250	0.0090	\$	2.25	kWh OTHER	250	0.0099	\$ 2.47		
	CHARGES kWh	250	0.0239	\$	5.98	CHARGES kWh	250	0.0239	\$ 5.98		
	kWh	250	0.0430	\$	10.75	kWh	250	0.0430	\$ 10.75		
	CURRENT 2003 BIL	L		\$	31.32	Adjusted 2004 BILL			\$ 31.54	\$ 0.2	2 0.7%
MONTHLY CONSUMPTION OF		kWh	RATE	CHARGE			kWh	RATE	CHARGE	IMPACT	IMPACT
500 kWh		(enter)	\$/kWh	\$				\$/kWh	\$	DOLLARS	%
	MONTHLY SERVICE					MONTHLY SERVICE					
	CHARGE DISTRIBUTION	n/a	n/a	\$	12.34	CHARGE DISTRIBUTION	n/a	n/a	\$ 12.34		
	kWh OTHER	500	0.0090	\$	4.50	kWh OTHER	500	0.0099	\$ 4.94		
	CHARGES kWh COST OF POWER	500	0.0239	\$	11.95	CHARGES kWh COST OF POWER	500	0.0239	\$ 11.95		
	kWh	500	0.0430	\$	21.50	kWh	500	0.0430	\$ 21.50		
	CURRENT 2003 BIL	.L		\$	50.29	Adjusted 2004 BILL			\$ 50.73	\$ 0.4	4 0.9%
MONTHLY CONSUMPTION OF 750 kWh	MONTHLY	kWh (enter)	RATE \$/kWh	CHARGE \$		MONTHLY	kWh	RATE \$/kWh	CHARGE \$	IMPACT DOLLARS	IMPACT %
	MONTHLY SERVICE					MONTHLY SERVICE					
	CHARGE DISTRIBUTION	n/a	n/a	\$	12.34	CHARGE DISTRIBUTION	n/a	n/a	\$ 12.34		
	kWh OTHER	750	0.0090	\$	6.75	kWh OTHER	750	0.0099	\$ 7.41		
	CHARGES kWh	750	0.0239	\$	17.93	CHARGES kWh	750	0.0239	\$ 17.93		
	COST OF POWER kWh	750	0.0430) \$	32.25	COST OF POWER kWh	750	0.0430	\$ 32.25		
	CURRENT 2003 BIL	L		\$	69.27	Adjusted 2004 BILL			\$ 69.93	\$ 0.6	6 1.0%
MONTHLY CONSUMPTION OF		kWh	RATE	CHARGE			kWh	RATE	CHARGE	IMPACT	IMPACT
1000 kWh		(enter)	\$/kWh					\$/kWh	\$	DOLLARS	%
	MONTHLY	•				MONTHLY					
	SERVICE CHARGE	n/c	n/=	œ.	10.04	SERVICE CHARGE	n/c	n/-	¢ 40.04		
	CHARGE	n/a	n/a	\$	12.34	CHARGE	n/a	n/a	\$ 12.34		

	DISTRIBUTION kWh OTHER CHARGES kWh COST OF POWER kWh	1000 1000 1000	0.0090 0.0239 0.0430	\$	9.00 23.90 43.00	DISTRIBUTION kWh OTHER CHARGES kWh COST OF POWER kWh	1000 1000 1000	0.0099 0.02390 0.0430	\$ 23.90		
	CURRENT 2003 BILI	L		\$	88.24	Adjusted 2004 BILL			\$ 89.12	\$ 0.88	1.0%
MONTHLY CONSUMPTION OF 500 kWh	MONTHLY SERVICE	kWh (enter)		CHARGE \$		MONTHLY SERVICE	kWh	RATE \$/kWh	CHARGE \$	IMPACT DOLLARS	IMPACT %
	CHARGE DISTRIBUTION	n/a	n/a	\$	12.34	CHARGE DISTRIBUTION	n/a	n/a	\$ 12.34		
	kWh	1500	0.0090	\$	13.50	kWh	1500	0.0099	\$ 14.82		
	OTHER CHARGES kWh	1500	0.0239	\$	35.85	OTHER CHARGES kWh	1500	0.0239	\$ 35.85		
	COST OF POWER kWh	1500	0.0430	\$	64.50	COST OF POWER kWh	1500	0.0430	\$ 64.50		
	CURRENT 2003 BILI	L		\$	126.19	Adjusted 2004 BILL			\$ 127.51] \$ 1.32	2 1.0%
MONTHLY CONSUMPTION OF 2000 kWh	MONTHLY	kWh (enter)		CHARGE \$		MONTHLY	kWh	RATE \$/kWh	CHARGE \$	IMPACT DOLLARS	IMPACT %
	SERVICE CHARGE DISTRIBUTION	n/a	n/a	\$	12.34	SERVICE CHARGE DISTRIBUTION	n/a	n/a	\$ 12.34		
	kWh OTHER	2000	0.0090	\$	18.00	kWh OTHER	2000	0.0099	\$ 19.76		
	CHARGES kWh COST OF POWER	2000	0.0239	\$	47.80	CHARGES kWh	2000	0.0239	\$ 47.80		
	kWh	2000	0.0430	\$	86.00	kWh	2000	0.0430	\$ 86.00		
	CURRENT 2003 BILI	L		\$	164.14	Adjusted 2004 BILL			\$ 165.90	\$ 1.76	6 1.1%

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 2003 B	ILL				2004 BILL (25% of	Regulatory	/ Assets	, 2004 PI	Ls &	Constant Co	mmodity Price)
ENTER DESIRED CONSUMPTION 1000 kWh	LEVEL	kWh (enter)	RATE \$/kWh	CHARGE \$			kWh	RATE \$/kWh	CHAR \$	GE	IMPACT DOLLARS	IMPACT
	MONTHLY SERVICE CHARGE	n/a	n/a		\$23.80	MONTHLY SERVICE CHARGE	n/a	n/a		23.80		
	DISTRIBUTION kWh	1000	0.0120	\$	12.00	DISTRIBUTION kWh	1000	0.0126	\$	12.61		
	OTHER CHARGES kWh	1000	0.0229	\$	22.90	OTHER CHARGES kWh	1000	0.0229	\$ 2	22.90		
	COST OF POWER kWh	1000	0.0430	\$	43.00	COST OF POWER kWh	1000	0.0430	\$ 4	43.00		
	CURRENT 2003 BIL	L		\$	101.70	Adjusted 2004 BILL			\$ 10	02.31	\$ 0.61	0.6%
MONTHLY CONSUMPTION 2000 kWh		kWh (enter)	RATE \$/kWh	CHARGE \$			kWh	RATE \$/kWh	CHAR \$	GE	IMPACT DOLLARS	IMPACT
	MONTHLY SERVICE	` ,				MONTHLY SERVICE						
	CHARGE DISTRIBUTION	n/a	n/a	\$	23.80	CHARGE DISTRIBUTION	n/a	n/a	\$ 2	23.80		
	kWh OTHER	2000	0.0120	\$	24.00	kWh OTHER	2000	0.0126	\$ 2	25.21		
	CHARGES kWh COST OF POWER	2000	0.0229	\$	45.80	CHARGES kWh COST OF POWER	2000	0.0229	\$ 4	45.80		
	kWh	2000	0.0430	\$	86.00	kWh	2000	0.0430	\$ 8	36.00		
	CURRENT 2003 BIL	L		\$	179.60	Adjusted 2004 BILL			\$ 18	30.81	\$ 1.21	0.7%
MONTHLY CONSUMPTION 5000 kWh	MONTHLY	kWh (enter)	RATE \$/kWh	CHARGE \$		MONTHLY	kWh	RATE \$/kWh	CHAR \$	GE	IMPACT DOLLARS	IMPACT %
	SERVICE CHARGE DISTRIBUTION kWh	n/a 5000	n/a 0.0120	\$	23.80	SERVICE CHARGE DISTRIBUTION kWh	n/a 5000	n/a 0.0126		23.80		
				•					•			

	OTHER CHARGES kWh COST OF POWER	5000	0.0229	·	114.50	OTHER CHARGES kWh COST OF POWER	5000	0.0229	•	114.50			
	kWh	5000	0.0430	\$	215.00	kWh	5000	0.0430	\$	215.00			
	CURRENT 2003 BIL	L		\$	413.30	Adjusted 2004 BILL			\$	416.34	\$	3.04	0.7%
MONTHLY CONSUMPTION 10,000 kWh	MONTHLY	kWh (enter)		CHARGE \$		MONTHLY	kWh	RATE \$/kWh	С	HARGE \$	IMPACT DOLLAR		MPACT %
	SERVICE					SERVICE							
	CHARGE DISTRIBUTION	n/a	n/a	\$	23.80	CHARGE DISTRIBUTION	n/a	n/a	\$	23.80			
	kWh OTHER	10000	0.0120	\$	120.00	kWh OTHER	10000	0.0126	\$	126.07			
	CHARGES kWh COST OF POWER	10000	0.0229	\$	229.00	CHARGES kWh COST OF POWER	10000	0.0229	\$	229.00			
	kWh	10000	0.0430	\$	430.00	kWh	10000	0.0430	\$	430.00			
	CURRENT 2003 BIL	L		\$	802.80	Adjusted 2004 BILL			\$	808.87	\$	6.07	0.8%
MONTHLY CONSUMPTION 15,000 KWh		kWh (enter)	RATE \$/kWh	CHARGE \$			kWh	RATE \$/kWh	С	HARGE \$	IMPACT DOLLAR		MPACT
	MONTHLY SERVICE	(====,	**********	•		MONTHLY SERVICE		***************************************		•			
	CHARGE DISTRIBUTION	n/a	n/a	\$	23.80	CHARGE DISTRIBUTION	n/a	n/a	\$	23.80			
	kWh OTHER	15000	0.0120	\$	180.00	kWh OTHER	15000	0.0126	\$	189.11			
	CHARGES kWh COST OF POWER	15000	0.0229	\$	343.50	CHARGES kWh COST OF POWER	15000	0.0229	\$	343.50			
	kWh	15000	0.0430	\$	645.00	kWh	15000	0.0430	\$	645.00			
	CURRENT 2003 BIL	L		\$	1,192.30	Adjusted 2004 BILL			\$	1,201.41	\$	9.11	0.8%

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 Consumption has not been adjusted for line losses.

	CURRENT 2003 E	BILL				2004 BILL (25% o	f Regulato	ry Assets	, 20	04 PILs & (Constant Co	mmodity Price)
ENTER DESIRED CONSUMPTION	LEVEL											
		kW/kWh		CHARGE			kW/kWh	RATE		CHARGE	IMPACT	IMPACT
		(enter)	\$kW/kWh	\$				\$kW/kWh	1	\$	DOLLARS	%
	MONTHLY					MONTHLY						
	SERVICE					SERVICE						
	CHARGE	n/a	n/a		\$349.36	CHARGE	n/a	n/a	\$	349.36		
	DISTRIBUTION					DISTRIBUTION						
	kW	60	1.1760	\$	70.56	kW	60	1.2937	\$	77.62		
	OTHER					OTHER						
	CHARGES kW	60	3.9100	\$	234.60	CHARGES kW	60	3.9100	\$	234.60		
	OTHER					OTHER						
	CHARGES kWh	15,000	0.0132	\$	198.00	CHARGES kWh	15,000	0.0132	\$	198.00		
	COST OF POWER	,		*		COST OF POWER	,	*****	•			
	kWh	15,000	0.0550	\$	825.00	kWh	15,000	0.0550	\$	825.00		
		,		•			,		•			
	CURRENT 2003 BII	LL		\$	1,677.52	Adjusted 2004 BILL			\$	1,684.58	\$ 7.06	0.4%
MONTHLY CONSUMPTION		kW/kWh	RATE	CHARGE			kW/kWh	RATE		CHARGE	IMPACT	IMPACT
100kW, 40,000kWh		(enter)	\$kW/kWh	\$				\$kW/kWh	1	\$	DOLLARS	%
	MONTHLY					MONTHLY						
	SERVICE					SERVICE						
	CHARGE	n/a	n/a	\$	349.36	CHARGE	n/a	n/a	\$	349.36		
	DISTRIBUTION					DISTRIBUTION						
	kW	100	1.1760	\$	117.60	kW	100	1.2937	\$	129.37		
	OTHER					OTHER						
	CHARGES kW	100	3.9100	\$	391.00	CHARGES kW	100	3.9100	\$	391.00		
	OTHER			_		OTHER						
	CHARGES kWh	40,000	0.0132	\$	528.00	CHARGES kWh	40,000	0.0132	\$	528.00		
	COST OF POWER			_		COST OF POWER						
	kWh	40,000	0.0550	\$	2,200.00	kWh	40,000	0.0550	\$	2,200.00		
	CURRENT 2003 BII			\$	3,585.96	Adjusted 2004 BILL			\$	3,597.73	\$ 11.77	0.3%
	CORREINT 2003 BII	LL		Ψ	3,363.90	Aujusteu 2004 BILL			Ψ	3,391.13	φ 11.77	0.376
MONTHLY CONSUMPTION 500kW, 100,000kWh		kW/kWh (enter)	RATE \$kW/kWh	CHARGE \$			kW/kWh	RATE \$kW/kWh		CHARGE \$	IMPACT DOLLARS	IMPACT
	MONTHLY	(55.)	+	•		MONTHLY		+		•	0	~
	SERVICE					SERVICE						
	CHARGE	n/a	n/a	\$	349.36	CHARGE	n/a	n/a	\$	349.36		
	DISTRIBUTION	11/6	11/4	Ψ	545.50	DISTRIBUTION	11/4	11/4	Ψ	5-5.50		
	kW	500	1.1760	\$	588.00	kW	500	1.2937	\$	646.83		
	14.4	300	1.1700	Ψ	500.00	15.4.4	300	1.2001	Ψ	0-0.03		

	OTHER CHARGES kW	500	3.9100	\$	1,955.00	OTHER CHARGES kW	500	3.9100	\$ 1,955.00	
	OTHER CHARGES kWh COST OF POWER	100,000	0.0132	\$	1,320.00	OTHER CHARGES kWh COST OF POWER	100,000	0.0132	\$ 1,320.00	
	kWh	100,000	0.0550	\$	5,500.00	kWh	100,000	0.0550	\$ 5,500.00	
	CURRENT 2003 BII	L		\$	9,712.36	Adjusted 2004 BILL			\$ 9,771.19	\$ 58.83 0.6%
MONTHLY CONSUMPTION 1000kW, 400,000kWh	MONTHLY SERVICE	kW/kWh (enter)	RATE \$kW/kWh	CHARGE \$		MONTHLY SERVICE	kW/kWh	RATE \$kW/kWh	CHARGE \$	IMPACT IMPACT DOLLARS %
	CHARGE DISTRIBUTION	n/a	n/a	\$	349.36	CHARGE DISTRIBUTION	n/a	n/a	\$ 349.36	
	kW	1000	1.1760	\$	1,176.00	kW	1000	1.2937	\$ 1,293.66	
	OTHER CHARGES kW OTHER	1000	3.9100	\$	3,910.00	OTHER CHARGES kW OTHER	1000	3.9100	\$ 3,910.00	
	CHARGES kWh COST OF POWER	400,000	0.0132	\$	5,280.00	CHARGES kWh COST OF POWER	400,000	0.0132	\$ 5,280.00	
	kWh	400,000	0.0550	\$	22,000.00	kWh	400,000	0.0550	\$ 22,000.00	
	CURRENT 2003 BII	L		\$	32,715.36	Adjusted 2004 BILL			\$ 32,833.02	\$ 117.66 0.4%
MONTHLY CONSUMPTION 3,000kW, 1,000,000kWh		kW/kWh (enter)	RATE \$kW/kWh	CHARGE \$			kW/kWh	RATE \$kW/kWh	CHARGE \$	IMPACT IMPACT DOLLARS %
	MONTHLY SERVICE					MONTHLY SERVICE				
	CHARGE DISTRIBUTION	n/a	n/a	\$	349.36	CHARGE DISTRIBUTION	n/a	n/a	\$ 349.36	
	kW OTHER	3000	1.1760	\$	3,528.00	kW OTHER	3000	1.2937	\$ 3,880.97	
	CHARGES kW OTHER	3000	3.9100	\$	11,730.00	CHARGES kW OTHER	3000	3.9100	\$ 11,730.00	
	CHARGES kWh COST OF POWER	1,000,000	0.0132	\$	13,200.00	CHARGES kWh COST OF POWER	1,000,000	0.0132	\$ 13,200.00	
	kWh	1,000,000	0.0550	\$	55,000.00	kWh	1,000,000	0.0550	\$ 55,000.00	
	CURRENT 2003 BII	L		\$	83,807.36	Adjusted 2004 BILL			\$ 84,160.33	\$ 352.97 0.4%
MONTHLY CONSUMPTION 4,000kW, 1,800,000kWh	MONTHLY	kW/kWh (enter)	RATE \$kW/kWh	CHARGE \$		MONTHLY	kW/kWh	RATE \$kW/kWh	CHARGE \$	IMPACT IMPACT DOLLARS %
	MONTHLY SERVICE CHARGE	n/a	n/a	\$	349.36	MONTHLY SERVICE CHARGE	n/a	n/a	\$ 349.36	
	DISTRIBUTION kW	4000	1.1760	\$	4,704.00	DISTRIBUTION kW	4000	1.29366	\$ 5,174.62	
	OTHER CHARGES kW	4000	3.9100	\$	15,640.00	OTHER CHARGES kW	4000	3.9100	\$ 15,640.00	
	OTHER CHARGES kWh COST OF POWER	1,800,000	0.0132	\$	23,760.00	OTHER CHARGES kWh COST OF POWER	1,800,000	0.0132	\$ 23,760.00	
	kWh	1,800,000	0.0550	\$	99,000.00	kWh	1,800,000	0.0550	\$ 99,000.00	
	CURRENT 2003 BII	L		\$	143,453.36	Adjusted 2004 BILL			\$ 143,923.98	\$ 470.62 0.3%

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 Consumption has not been adjusted for line losses.

CURRENT 2003 BILL 2004 BILL (25% of Regulatory Assets, 2004 PILs & Constant Commodity Price) **ENTER DESIRED CONSUMPTION LEVEL** kW/kWh RATE CHARGE kW/kWh RATE CHARGE IMPACT IMPACT (enter) \$kW/kWh \$ \$kW/kWh \$ **DOLLARS** MONTHLY MONTHLY SERVICE SERVICE CHARGE CHARGE \$5,503.75 n/a n/a n/a n/a \$ 5,503.75 DISTRIBUTION DISTRIBUTION kW 60 1.4148 \$ 84.89 kW 60 1.4809 \$ 88.85 OTHER OTHER CHARGES kW CHARGES kW 60 4.2138 \$ 252.83 60 4.2138 \$ 252.83 OTHER OTHER CHARGES kWh 15,000 0.0132 \$ 198.00 CHARGES kWh 15,000 0.0132 \$ 198.00 COST OF POWER COST OF POWER kWh 15,000 0.0550 \$ 825.00 kWh 15,000 0.0550 \$ 825.00 **CURRENT 2003 BILL** \$ 6,864.47 Adjusted 2004 BILL \$ 6,868.43 \$ 3.97 0.1%

MONTHLY CONSUMPTION 100kW, 40,000kWh	MONTHLY	kW/kWh (enter)	RATE \$kW/kWh	CHARGE \$		MONTHLY	kW/kWh	RATE \$kW/kWh	CHARGE \$	IMPACT DOLLARS	IMPACT %
	SERVICE CHARGE	n/a	n/a	\$	5,503.75	SERVICE CHARGE	n/a	n/a	\$ 5,503.75		
	DISTRIBUTION					DISTRIBUTION					
	kW OTHER	100	1.4148	5 \$	141.48	kW OTHER	100	1.4809	\$ 148.09		
	CHARGES kW OTHER	100	4.2138	\$	421.38	CHARGES kW OTHER	100	4.2138	\$ 421.38		
	CHARGES kWh COST OF POWER	40,000	0.0132	\$	528.00	CHARGES kWh COST OF POWER	40,000	0.0132	\$ 528.00		
	kWh	40,000	0.0550	\$	2,200.00	kWh	40,000	0.0550	\$ 2,200.00		
	CURRENT 2003 BII	_L		\$	8,794.61	Adjusted 2004 BILL			\$ 8,801.22	\$ 6.6	0.1%
MONTHLY CONSUMPTION		kW/kWh	RATE	CHARGE			kW/kWh	RATE	CHARGE	IMPACT	IMPACT
500kW, 100,000kWh	MONTHLY	(enter)	\$kW/kWh	\$		MONTHLY		\$kW/kWh	\$	DOLLARS	%
	SERVICE					SERVICE					
	CHARGE DISTRIBUTION	n/a	n/a	\$	5,503.75	CHARGE DISTRIBUTION	n/a	n/a	\$ 5,503.75		
	kW OTHER	500	1.4148	\$	707.40	kW OTHER	500	1.4809	\$ 740.45		
	CHARGES kW OTHER	500	4.2138	\$	2,106.90	CHARGES kW	500	4.2138	\$ 2,106.90		
	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 2003 BII	L		\$	15,138.05	Adjusted 2004 BILL			\$ 15,171.10	\$ 33.05	0.2%
	0011112111 2000 211				10,100.00	, lajacioa 200 i 2.22			Ψ 10,11110	φ σοιστ	0.270
MONTHLY CONSUMPTION		kW/kWh	RATE \$kW/kWh	CHARGE			kW/kWh	RATE \$kW/kWh	CHARGE \$	IMPACT DOLLARS	IMPACT
1000kW, 400,000kWh	MONTHLY	(enter)	ֆKVV/KVV⊓	\$		MONTHLY		ֆKVV/KVV⊓	•	DOLLARS	70
	SERVICE CHARGE	n/a	n/a	\$	5,503.75	SERVICE CHARGE	n/a	n/a	\$ 5,503.75		
	DISTRIBUTION kW	1000	1.4148	\$ \$	1,414.80	DISTRIBUTION kW	1000	1.4809	\$ 1,480.89		
	OTHER					OTHER					
	CHARGES kW OTHER	1000	4.2138	5 \$	4,213.80	CHARGES kW OTHER	1000	4.2138	\$ 4,213.80		
	CHARGES kWh COST OF POWER	400,000	0.0132	: \$	5,280.00	CHARGES kWh COST OF POWER	400,000	0.0132	\$ 5,280.00		
	kWh	400,000	0.0550	\$	22,000.00	kWh	400,000	0.0550	\$ 22,000.00		
	CURRENT 2003 BII	LL.		\$	38,412.35	Adjusted 2004 BILL			\$ 38,478.44	\$ 66.09	0.2%
MONTHLY CONSUMPTION 3,000kW, 1,000,000kWh	MONTHLY	kW/kWh (enter)	RATE \$kW/kWh	CHARGE \$		MONTHLY	kW/kWh	RATE \$kW/kWh	CHARGE \$	IMPACT DOLLARS	IMPACT %
	SERVICE	- 1-	- 1-	•	F F00 7F	SERVICE	- /-	- 1-	A 5 500 75		
	CHARGE DISTRIBUTION	n/a	n/a	\$	5,503.75	CHARGE DISTRIBUTION	n/a	n/a	\$ 5,503.75		
	kW OTHER	3000	1.4148	\$	4,244.40	kW OTHER	3000	1.4809	\$ 4,442.67		
	CHARGES kW OTHER	3000	4.2138	\$	12,641.40	CHARGES kW OTHER	3000	4.2138	\$ 12,641.40		
	CHARGES kWh	1,000,000	0.0132	: \$	13,200.00	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 2003 BII	_L		\$	90,589.55	Adjusted 2004 BILL			\$ 90,787.82	\$ 198.27	0.2%
MONTHLY CONSUMPTION		kW/kWh	RATE	CHARGE			kW/kWh	RATE	CHARGE	IMPACT	IMPACT
4,000kW, 1,800,000kWh	MONTHLY	(enter)	\$kW/kWh	\$		MONTHLY		\$kW/kWh		DOLLARS	%
	SERVICE	,	,	•	5 500 7 5	SERVICE	,	,	A 5 500 75		
	CHARGE DISTRIBUTION	n/a	n/a	\$	5,503.75	CHARGE DISTRIBUTION	n/a	n/a	\$ 5,503.75		
	kW OTHER	4000	1.4148	\$ \$	5,659.20	kW OTHER	4000	1.48089	\$ 5,923.56		
	CHARGES kW OTHER	4000	4.2138	\$	16,855.20	CHARGES kW OTHER	4000	4.2138	\$ 16,855.20		
	CHARGES kWh	1,800,000	0.0132	\$	23,760.00	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 2003 BII	_L		\$	150,778.15	Adjusted 2004 BILL			\$ 151,042.51	\$ 264.36	0.2%
						•				•	

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 Consumption has not been adjusted for line losses.

MONTHLY SERVICE CHARGE M/a N/a Segret Segr		CURRENT 2003 E	BILL				2004 BILL (25% o	f Regulato	ry Assets	, 20	04 PILs & 0	Constant C	ommodity Price
MONTHLY CONSUMPTION MONTHLY MO	ENTER DESIRED CONSUMPTION	I LEVEL											
SERVICE PLANGE	MONTHLY CONSUMPTION							kW/kWh					
CHARGE No			. ,										
MONTHLY CONSUMPTION AUTHOR	3000kW, 800,000 kWh	CHARGE	n/a	n/a		\$6,397.14	CHARGE	n/a	n/a	\$	6,397.14		
OTHER CHARGES WY 3000 4.213 5 12,641.40 CHARGES WY 3000 4.213 5 12,641.40 CHARGES WY 3000 4.213 5 10,560.00 CHARGES WY 3000 0.0132 5 10,000.000 CHARGES WY 3000 CHARGES WY			3000	1.2349	\$	3,704.70		3000	1.3323	\$	3,996.76		
CHARGES WIN 800,000 0.0152 \$ 10,580,000 0.0152 \$ 10,580,000 0.0152 \$ 10,580,000 0.0152 \$ 10,580,000 0.0250 \$ 44,000,000 0.0250 \$ 44,000,000 0.0250 \$ 44,000,000 0.0250 \$ 44,000,000 0.0250 \$ 44,000,000 0.0250 \$ 27,2695,300 \$ 220.06 0.476			3000	A 2129	¢	12 641 40		3000	4 2120	•	12 6/1 /0		
COST OF POWER NYM 800,000 0.0550 S 44,000,000 NYM 800,000 0.0550 S 4,000,000 NYM 800,000 0.0550 S 4,000,000 NYM 8,000,000 NYM 8,000,000 NYM NY		OTHER					OTHER						
CURRENT 2003 BILL S			800,000	0.0132	\$	10,560.00		800,000	0.0132	\$	10,560.00		
MONTHLY CONSUMPTION MONTHLY CONSUMPTION		kWh	800,000	0.0550	\$	44,000.00		800,000	0.0550	\$	44,000.00		
MONTHLY CONSUMPTION MONTHLY SERVICE CHARGE SWM MONTHLY SERVICE CHARGE SWM MONTHLY SERVICE CHARGE SWM MONTHLY SERVICE CHARGE SWM MONTHLY SERVICE CHARGE SWM MONTHLY SERVICE CHARGE SWM MONTHLY MINING SWM MI		CURRENT 2003 BII	_L		\$	77,303.24	Adjusted 2004 BILL			\$	77,595.30	\$ 292.0	0.4%
MONTHLY CONSUMPTION MONTHLY SERVICE CHARGE SWM MONTHLY SERVICE CHARGE SWM MONTHLY SERVICE CHARGE SWM MONTHLY SERVICE CHARGE SWM MONTHLY SERVICE CHARGE SWM MONTHLY SERVICE CHARGE SWM MONTHLY MINING SWM MI	MONTHLY CONCUMPTION		k\0//k\0/b	DATE	CHARCE			L\\\/\\\\	DATE		CHARGE	IMPACT	IMPACT
SERVICE CHARGE n/a n/a S 6.397.14 CHARGE n/a n/a	3000kW, 1,000,000kWh							KVV/KVVII					
DISTRIBUTION W 300 1.2349 \$ 3,704.70 WW 3000 1.3323 \$ 3,996.76 WW THER CHARGES W 3000 4.2138 \$ 12,641.40 CHARGES W 3000 4.2138 \$ 13,200.00 CURRENT 2003 BILL \$ \$ 90,943.24 Adjusted 2004 BILL \$ \$ 91,235.30 \$ 292.06 0.339 CHARGES W 3000 4.2138 \$ 16,855.20 CHARGES W 3000 CHARGE													
MONTHLY CONSUMPTION MONTHLY CONSUMPTION MONTHLY CONSUMPTION CURRENT 2003 BILL S 12,841 0,00 CURRENT 2003 BILL S 12,840 0,000 CURRENT 2003 BILL S 110,031 94 CURRENT 2003 BILL S 110,031 94 CURRENT 2004 BI			n/a	n/a	\$	6,397.14		n/a	n/a	\$	6,397.14		
CHARGES KWh 1,000,000 0.0132 \$ 13,200.00 COST OF POWER KWh 1,200,000 COST OF POWER KWh		kW	3000	1.2349	\$	3,704.70	kW	3000	1.3323	\$	3,996.76		
OTHER CHARGES Wh 1,000,000 0.0132 \$ 13,200.00 CURRENT 2003 BILL KW/kWh 1,000,000 0.0550 \$ 55,000,00			3000	4.2138	\$	12.641.40		3000	4.2138	\$	12.641.40		
COST OF POWER		OTHER					OTHER						
CURRENT 2003 BILL S 90,943.24 Adjusted 2004 BILL S 91,235.30 \$ 292.06 0.3%			1,000,000	0.0132	\$	13,200.00		1,000,000	0.0132	Ф	13,200.00		
MONTHLY CONSUMPTION 4000kW, 1,200,000kWh		kWh	1,000,000	0.0550	\$	55,000.00	kWh	1,000,000	0.0550	\$	55,000.00		
MONTHLY CONSUMPTION MONTHLY SERVICE CHARGE n/a n/a		CURRENT 2003 BII	L		\$	90,943.24	Adjusted 2004 BILL			\$	91,235.30	\$ 292.0	0.3%
MONTHLY SERVICE CHARGE n/a n/a \$ 6,397.14 CHARGE n/a n/a \$ 6,397.14 DISTRIBUTION kW 4000 1.2349 \$ 4,939.60 kW 4000 1.3323 \$ 5,329.01 OTHER CHARGES kW 4000 1.200,000 0.0132 \$ 15,840.00 COST OF POWER kWh 1,200,000 0.0550 \$ 66,000.00 kWh 1,200,000 0.0550 \$ 66,000.00 kWh 1,200,000 0.0550 \$ 66,000.00 kWh 1,200,000 0.0550 \$ 66,000.00 kWh 1,200,000 0.0550 \$ 66,000.00 kWh 1,200,000 0.0550 \$ 66,000.00 kWh 1,200,000 0.0550 \$ 66,000.00 kWh 1,200,000 0.0550 \$ 66,000.00 kWh 1,200,000 0.0550 \$ 66,000.00 kWh 1,200,000 0.0550 \$ 66,000.00 kWh 1,200,000 0.0550 \$ 66,000.00 kWh 1,200,000 0.0550 \$ 66,000.00 kWh 1,200,000 0.0550 \$ 66,000.00 kWh 1,200,000 kWh 1,200,000 0.0550 \$ 66,000.00 kWh 1,200,000	MONTHLY CONSUMPTION		kW/kWh	RATE	CHARGE			kW/kWh	RATE		CHARGE	IMPACT	IMPACT
CHARGE n/a n/a \$ 6,397.14 CHARGE n/a n/a \$ 6,397.14 DISTRIBUTION NW 4000 1.2349 \$ 4,939.60 NW 4000 1.3323 \$ 5,329.01 OTHER CHARGES kW 4000 4.2138 \$ 16,855.20 CHARGES kW 4000 4.2138 \$ 16,855.20 OTHER CHARGES kW 1,200,000 0.0132 \$ 15,840.00 COST OF POWER KWh 1,200,000 0.0550 \$ 66,000.00 KWh 1,200,000 CURRENT 2003 BILL \$ 110,031.94 Adjusted 2004 BILL \$ 110,421.35 \$ 389.41 0.4% MONTHLY CONSUMPTION 4000kW, 1,800,000kWh \$ KW/kWh KATE CHARGE KW/kWh \$ 4000kW, 1,200,000kWh		(enter)	\$kW/kWh	\$				\$kW/kWh		\$	DOLLARS	%	
RW 4000 1.2349 \$ 4,939.60 RW 4000 1.3323 \$ 5,329.01		CHARGE	n/a	n/a	\$	6,397.14	CHARGE	n/a	n/a	\$	6,397.14		
CHARGES kW 4000 4.2138 16,855.20 CHARGES kW 4000 4.2138 \$ 16,855.20 OTHER CHARGES kWh 1,200,000 0.0132 \$ 15,840.00 COST OF POWER kWh 1,200,000 0.0550 \$ 66,000.00 CURRENT 2003 BILL \$ 110,031.94 Adjusted 2004 BILL \$ 110,421.35 \$ 389.41 0.4% MONTHLY CONSUMPTION 4000kW, 1,800,000kWh Wilder			4000	1.2349	\$	4,939.60		4000	1.3323	\$	5,329.01		
CHARGES kWh 1,200,000 0.0132 \$ 15,840.00 COST OF POWER kWh 1,200,000 0.050 \$ 66,000.00 kWh 1,200,000 0.0550 \$ 10,450 kWh 1		CHARGES kW	4000	4.2138	\$	16,855.20	CHARGES kW	4000	4.2138	\$	16,855.20		
NONTHLY CONSUMPTION CURRENT 2003 BILL S 110,031.94 Adjusted 2004 BILL S 110,421.35 \$ 389.41 0.49%		CHARGES kWh	1,200,000	0.0132	\$	15,840.00	CHARGES kWh	1,200,000	0.0132	\$	15,840.00		
CURRENT 2003 BILL \$ 110,031.94 Adjusted 2004 BILL \$ 110,421.35 \$ 389.41 0.4%			1.200.000	0.0550	\$	66.000.00		1.200.000	0.0550	\$	66.000.00		
MONTHLY CONSUMPTION W/kWh RATE CHARGE W/kWh SERVICE CHARGE N/a N/a S 6,397.14 CHARGE N/a N/a S S S S S S S S S		CLIDDENIT 2003 BII			· ·		Adjusted 2004 BILL					¢ 390	11 0.494
4000kW, 1,800,000kWh (enter) \$kW/kWh \$ MONTHLY SERVICE CHARGE n/a n/a \$ 6,397.14 CHARGE n/a n/a \$ 6,397.14 DISTRIBUTION kW 4000 1.2349 \$ 4,939.60 kW 4000 1.3323 \$ 5,329.01 OTHER CHARGES kW 4000 4.2138 \$ 16,855.20 CHARGES kW 4000 4.2138 \$ 16,855.20 OTHER CHARGES kWh ####### 0.0132 \$ 23,760.00 CHARGES kWh 1,800,000 0.0132 \$ 23,760.00 COST OF POWER kWh ####### 0.0550 \$ 99,000.00 kWh 1,800,000 0.0550 \$ 99,000.00		CORREINT 2003 BII	-L		Þ	110,031.94	Aujusteu 2004 BILL			Ф	110,421.33	ъ 309.	0.476
MONTHLY SERVICE CHARGE n/a n/a \$ 6,397.14 CHARGE n/a n/a \$ 6,397.14 DISTRIBUTION kW 4000 1.2349 \$ 4,939.60 kW 4000 1.3323 \$ 5,329.01 OTHER CHARGES kW 4000 4.2138 \$ 16,855.20 CHARGES kW 4000 4.2138 \$ 16,855.20 OTHER CHARGES kW ####### 0.0132 \$ 23,760.00 CHARGES kW 1,800,000 0.0132 \$ 23,760.00 COST OF POWER kWh ######## 0.0550 \$ 99,000.00 kWh 1,800,000 0.0550 \$ 99,000.00	MONTHLY CONSUMPTION 4000kW, 1,800,000kWh							kW/kWh					
CHARGE n/a n/a \$ 6,397.14 CHARGE n/a n/a \$ 6,397.14 DISTRIBUTION kW 4000 1.2349 \$ 4,939.60 kW 4000 1.3323 \$ 5,329.01 OTHER CHARGES kW 4000 4.2138 \$ 16,855.20 CHARGES kW 4000 4.2138 \$ 16,855.20 OTHER CHARGES kWh ####### 0.0132 \$ 23,760.00 CHARGES kWh 1,800,000 0.0132 \$ 23,760.00 COST OF POWER kWh ######## 0.0550 \$ 99,000.00 kWh 1,800,000 0.0550 \$ 99,000.00	, , , -		, ,,								•		
kW 4000 1.2349 \$ 4,939.60 kW 4000 1.3323 \$ 5,329.01 OTHER CHARGES kW 4000 4.2138 \$ 16,855.20 CHARGES kW 4000 4.2138 \$ 16,855.20 OTHER OTHER OTHER OTHER 0.0132 \$ 23,760.00 CHARGES kWh 1,800,000 0.0132 \$ 23,760.00 COST OF POWER COST OF POWER COST OF POWER KWh 1,800,000 0.0550 \$ 99,000.00		CHARGE	n/a	n/a	\$	6,397.14		n/a	n/a	\$	6,397.14		
OTHER CHARGES kW 4000 4.2138 \$ 16,855.20 CHARGES kW 4000 4.2138 \$ 16,855.20 OTHER CHARGES kWh ######## 0.0132 \$ 23,760.00 CHARGES kWh 1,800,000 0.0132 \$ 23,760.00 COST OF POWER kWh ######## 0.0550 \$ 99,000.00 kWh 1,800,000 0.0550 \$ 99,000.00			4000	1 22/0	¢	4 030 60		4000	1 2222	•	5 320 01		
OTHER CHARGES kWh ####### 0.0132 \$ 23,760.00 CHARGES kWh 1,800,000 0.0132 \$ 23,760.00 COST OF POWER kWh ####### 0.0550 \$ 99,000.00 kWh 1,800,000 0.0550 \$ 99,000.00		OTHER					OTHER						
CHARGES kWh ####### 0.0132 \$ 23,760.00 CHARGES kWh 1,800,000 0.0132 \$ 23,760.00 COST OF POWER kWh ####### 0.0550 \$ 99,000.00 kWh 1,800,000 0.0550 \$ 99,000.00			4000	4.2138	\$	16,855.20		4000	4.2138	\$	16,855.20		
kWh ###### 0.0550 \$ 99,000.00 kWh 1,800,000 0.0550 \$ 99,000.00		CHARGES kWh	#######	0.0132	\$	23,760.00	CHARGES kWh	1,800,000	0.0132	\$	23,760.00		
CURRENT 2003 BILL \$ 150,951.94 Adjusted 2004 BILL \$ 151,341.35 \$ 389.41 0.3%			#######	0.0550	\$	99,000.00		1,800,000	0.0550	\$	99,000.00		
		CURRENT 2003 BII	_L		\$	150,951.94	Adjusted 2004 BILL			\$	151,341.35	\$ 389.4	11 0.3%
					-		,			<u> </u>			

LARGE USE CLASS

For the purpose of this estimate, **Other Charges** include Retail Transmission Rate of \$4.7369/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 cents/kWh based on the estimate included in the Market Surveillance Panel Market Report of December 17, 2003. You may have more accurate estimates fo Consumption has not been adjusted for line losses.

CURRENT 2003 BILL

2004 BILL (25% of Regulatory Assets, 2004 PILs & Constant Commodity Price)

ENTER DESIRED CONSUMPTION LEVEL

KW/kWh RATE CHARGE KW/kWh RATE CHARGE IMPACT IMPACT MONTHLY CONSUMPTION (enter) \$kW/kWh \$ DOLLARS %

6000kW, 2,800,000 kWh	MONTHLY SERVICE CHARGE DISTRIBUTION kW OTHER CHARGES kW OTHER CHARGES kW	n/a 6000 6000 2,800,000	n/a 0.5752 4.7369 0.0132	\$	\$12,978.09 3,451.20 28,421.40 36,960.00	MONTHLY SERVICE CHARGE DISTRIBUTION kW OTHER CHARGES kW OTHER CHARGES kWh	n/a 6000 6000 2,800,000	n/a 2.2380 4.7369	\$ 1	12,978.09 13,428.21 28,421.40 36,960.00		
	COST OF POWER	2,000,000	0.0132	φ	30,900.00	COST OF POWER	2,000,000	0.0132	Ψ	30,900.00		
	kWh	2,800,000	0.0500	\$	140,000.00	kWh	2,800,000	0.0500	\$ 14	40,000.00		
	CURRENT 2003 BI	LL		\$	221,810.69	Adjusted 2004 BILL			\$ 23	31,787.70	\$ 9,977.0	1 4.5%
MONTHLY CONSUMPTION 15000kW, 10,000,000kWh	MONTHLY	kW/kWh (enter)	RATE \$kW/kWh	CHARGE \$		MONTHLY	kW/kWh	RATE \$kW/kWh		HARGE \$	IMPACT DOLLARS	IMPACT %
	SERVICE	(enter)	\$kW/kWh	\$		SERVICE		\$kW/kWh		\$		
	SERVICE CHARGE				12,978.09	SERVICE CHARGE	kW/kWh					
	SERVICE	(enter)	\$kW/kWh	\$	12,978.09 8,628.00	SERVICE		\$kW/kWh	\$ 1	\$		
	SERVICE CHARGE DISTRIBUTION kW OTHER CHARGES kW	(enter) n/a	\$kW/kWh n/a	\$ \$,	SERVICE CHARGE DISTRIBUTION kW OTHER CHARGES kW	n/a	\$kW/kWh n/a 2.2380	\$ 1 \$ 3	\$ 12,978.09		
	SERVICE CHARGE DISTRIBUTION kW OTHER	(enter) n/a 15000	\$kW/kWh n/a 0.5752	\$ \$ \$ \$ \$ \$ \$ \$	8,628.00	SERVICE CHARGE DISTRIBUTION kW OTHER	n/a 15000	n/a 2.2380 4.7369	\$ 1 \$ 3 \$ 7	\$ 12,978.09 33,570.53		

\$ 724,659.59 Adjusted 2004 BILL

CURRENT 2003 BILL

\$ 749,602.12 \$ 24,942.53 3.4%







r your utility.

Bill Impact Analysis for 2004 Rate Schedule after Regulatory Asset and 2004 PILs Adjustments

(commodity price increase on April 1, 2004)

NAME OF UTILITY NAME OF CONTACT E- Mail Address **VERSION NUMBER** Date

Erie Thames Powerlines John Puhr Johnp@erie-thamespower.com 15-Jan-04

LICENCE NUMBER ED-1999-0287 PHONE NUMBER (519) 485-1820

This schedule provides an estimate of bill impacts using the 2004 Rate Schedule which includes the Regulatory Asset Recovery and the 2004 PILs amount. The 2004 bill also includes the new tiered commodity rate that will come into effect on April 1, 2004.

Note: All Rates are transferred from Sheets 10 and 11.

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.

NON-TIME OF USE	CURRENT 2003 E	BILL				2004 BILL (25% of	f Regulato	ry Asse	ts, 200	4 PILs &	Tiered Con	modity Price)
ENTER DESIRED CONSUMPTION	I LEVEL	kWh (enter)	RATE \$/kWh	CHARGE \$			kWh	RATE \$/kWh	СН	ARGE	IMPACT DOLLARS	IMPACT
	MONTHLY	(511151)	**********	Ť		MONTHLY		**********		•		
	SERVICE CHARGE	n/a	n/a	\$	12.34	SERVICE CHARGE	n/a	n/a	\$	12.34		
	DISTRIBUTION kWh	100	0.0090	¢	0.90	DISTRIBUTION kWh	100	0.0099	\$	0.99		
	OTHER	100	0.0090	Φ	0.90	OTHER	100	0.0099	Ф	0.99		
	CHARGES kWh COST OF POWER	100	0.0239	\$	2.39	CHARGES kWh COST OF POWER	100	0.0239	\$	2.39		
	kWh	100	0.0430	\$	4.30	kWh	100	0.0470	\$	4.70		
	CURRENT 2003 BII	LL		\$	19.93	Adjusted 2004 BILL			\$	20.42	\$ 0.49	2.4%
MONTHLY CONSUMPTION OF 250 kWh	MONTHLY	kWh (enter)	RATE \$/kWh	CHARGE \$		MONTHLY	kWh	RATE \$/kWh	СН	ARGE \$	IMPACT DOLLARS	IMPACT %
	SERVICE					SERVICE						
	CHARGE DISTRIBUTION	n/a	n/a	\$	12.34	CHARGE DISTRIBUTION	n/a	n/a	\$	12.34		
	kWh	250	0.0090	\$	2.25	kWh	250	0.0099	\$	2.47		
	OTHER CHARGES kWh	250	0.0239	\$	5.98	OTHER CHARGES kWh	250	0.0239	\$	5.98		
	COST OF POWER kWh	250	0.0430	\$	10.75	COST OF POWER kWh	250	0.0470	\$	11.75		
	CURRENT 2003 BII	LL		\$	31.32	Adjusted 2004 BILL			\$	32.54	\$ 1.22	3.9%
MONTHLY CONSUMPTION OF		kWh	RATE	CHARGE			kWh	RATE	СH	ARGE	IMPACT	IMPACT
500 kWh		(enter)	\$/kWh	\$				\$/kWh	0.1	\$	DOLLARS	%
	MONTHLY SERVICE					MONTHLY SERVICE						
	CHARGE	n/a	n/a	\$	12.34	CHARGE	n/a	n/a	\$	12.34		
	DISTRIBUTION kWh	500	0.0090	\$	4.50	DISTRIBUTION kWh	500	0.0099	\$	4.94		
	OTHER CHARGES kWh	500	0.0239		11.95	OTHER CHARGES kWh	500	0.0239		11.95		
	COST OF POWER					COST OF POWER						
	kWh	500	0.0430	\$	21.50	kWh	500	0.0470	\$	23.50		
	CURRENT 2003 BII	LL		\$	50.29	Adjusted 2004 BILL			\$	52.73	\$ 2.44	4.9%
MONTHLY CONSUMPTION OF 750 kWh		kWh (enter)	RATE \$/kWh	CHARGE \$			kWh	RATE \$/kWh	СН	ARGE	IMPACT DOLLARS	IMPACT
	MONTHLY SERVICE					MONTHLY SERVICE						
	CHARGE	n/a	n/a	\$	12.34	CHARGE	n/a	n/a	\$	12.34		
	DISTRIBUTION kWh	750	0.0090	\$	6.75	DISTRIBUTION kWh	750	0.0099	\$	7.41		
	OTHER CHARGES kWh	750	0.0239	\$	17.93	OTHER CHARGES kWh	750	0.0239	\$	17.93		
	COST OF POWER kWh	750	0.0430	\$	32.25	COST OF POWER kWh	750	0.0470	\$	35.25		
	CURRENT 2003 BII	LL		\$	69.27	Adjusted 2004 BILL			\$	72.93	\$ 3.66	5.3%
MONTHLY CONSUMPTION OF 1000 kWh		kWh (enter)	RATE \$/kWh	CHARGE \$			kWh	RATE \$/kWh	СН	ARGE \$	IMPACT DOLLARS	IMPACT %
	MONTHLY SERVICE	. ,				MONTHLY SERVICE						
	CHARGE	n/a	n/a	\$	12.34	CHARGE	n/a	n/a	\$	12.34		

	DISTRIBUTION					DISTRIBUTION							
	kWh OTHER	1000	0.0090	\$	9.00	kWh OTHER	1000	0.0099	\$	9.88			
	CHARGES kWh COST OF POWER	1000	0.0239	\$	23.90	CHARGES kWh COST OF POWER	1000	0.02390	\$	23.90			
	kWh	1000	0.0430	\$	43.00	kWh COST OF POWER	750	0.0470	\$	35.25			
						kWh	250	0.0550	\$	13.75			
	CURRENT 2003 BIL	.L		\$	88.24	Adjusted 2004 BILL			\$	95.12	\$	6.88	7.8%
MONTHLY CONSUMPTION OF		kWh (enter)	RATE \$/kWh	CHARGE \$			kWh	RATE \$/kWh	С	HARGE	IMPA DOLI		IMPACT
	MONTHLY SERVICE	()	********	•		MONTHLY SERVICE		***************************************		•			
	CHARGE DISTRIBUTION	n/a	n/a	\$	12.34	CHARGE DISTRIBUTION	n/a	n/a	\$	12.34			
	kWh OTHER	1500	0.0090	\$	13.50	kWh OTHER	1500	0.0099	\$	14.82			
	CHARGES kWh COST OF POWER	1500	0.0239	\$	35.85	CHARGES kWh COST OF POWER	1500	0.0239	\$	35.85			
	kWh	1500	0.0430	\$	64.50	kWh COST OF POWER	750	0.0470	\$	35.25			
						kWh	750	0.0550	\$	41.25			
	CURRENT 2003 BIL	.L		\$	126.19	Adjusted 2004 BILL			\$	139.51	\$	13.32	10.6%
MONTHLY CONSUMPTION OF 2000 kWh		kWh (enter)	RATE \$/kWh	CHARGE \$			kWh	RATE \$/kWh	С	HARGE	IMPA DOLI		IMPACT
2000 KWII	MONTHLY SERVICE	(enter)	ψ/KΨII	•		MONTHLY SERVICE		Ψ/ΚΨΙΙ		•	DOL		70
	CHARGE DISTRIBUTION	n/a	n/a	\$	12.34	CHARGE DISTRIBUTION	n/a	n/a	\$	12.34			
	kWh OTHER	2000	0.0090	\$	18.00	kWh OTHER	2000	0.0099	\$	19.76			
	CHARGES kWh COST OF POWER	2000	0.0239	\$	47.80	CHARGES kWh COST OF POWER	2000	0.0239	\$	47.80			
	kWh	2000	0.0430	\$	86.00	kWh COST OF POWER	750	0.0470	\$	35.25			
						kWh	1250	0.0550	\$	68.75			
	CURRENT 2003 BIL	L		\$	164.14	Adjusted 2004 BILL			\$	183.90	\$	19.76	12.0%

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 2003 E	3ILL				2004 BILL (25% of	Regulato	ry Assets	s, 2004 PILs	& Tiered Con	nmodity Price)
MONTHLY CONSUMPTION OF 1000 kWh		kWh (enter)	RATE \$/kWh	CHARGE \$			kWh	RATE \$/kWh	CHARGE \$	IMPACT DOLLARS	IMPACT %
	MONTHLY SERVICE	(00.)	4 ,	Ť		MONTHLY SERVICE		4,	Ť	20220	~
	CHARGE DISTRIBUTION	n/a	n/a	\$	23.80	CHARGE DISTRIBUTION	n/a	n/a	\$ 23.80		
	kWh OTHER	1000	0.0120	\$	12.00	kWh OTHER	1000	0.01261	\$ 12.61		
	CHARGES kWh COST OF POWER	1000	0.0229	\$	22.90	CHARGES kWh COST OF POWER	1000	0.0229	\$ 22.90		
	kWh	1000	0.0430	\$	43.00	kWh COST OF POWER	750	0.0470	\$ 35.25		
						kWh	250	0.0550	\$ 13.75		
	CURRENT 2003 BII	LL		\$	101.70	Adjusted 2004 BILL			\$ 108.31	\$ 6.61	6.5%
MONTHLY CONSUMPTION OF		kWh (enter)	RATE \$/kWh	CHARGE \$			kWh	RATE \$/kWh	CHARGE \$	IMPACT DOLLARS	IMPACT
	MONTHLY SERVICE	(4 44)	•	•		MONTHLY SERVICE		**	·		
	CHARGE DISTRIBUTION	n/a	n/a	\$	23.80	CHARGE DISTRIBUTION	n/a	n/a	\$ 23.80		
	kWh OTHER	2000	0.0120	\$	24.00	kWh OTHER	2000	0.0126	\$ 25.21		
	CHARGES kWh COST OF POWER	2000	0.0229	\$	45.80	CHARGES kWh COST OF POWER	2000	0.0229	\$ 45.80		
	kWh	2000	0.0430	\$	86.00	kWh COST OF POWER	750	0.0470	\$ 35.25		
						kWh	1250	0.0550	\$ 68.75		
	CURRENT 2003 BII	LL		\$	179.60	Adjusted 2004 BILL			\$ 198.81	\$ 19.21	10.7%
MONTHLY CONSUMPTION OF 5000 kWh		kWh (enter)		CHARGE \$			kWh	RATE \$/kWh	CHARGE \$	IMPACT DOLLARS	IMPACT
	MONTHLY SERVICE CHARGE	n/a	n/a	\$	23.80	MONTHLY SERVICE CHARGE	n/a	n/a	\$ 23.80		

	DISTRIBUTION kWh OTHER CHARGES kWh COST OF POWER kWh	5000 5000 5000	0.0120 0.0229 0.0430	\$	60.00 114.50 215.00 413.30	DISTRIBUTION kWh OTHER CHARGES kWh COST OF POWER kWh COST OF POWER kWh Adjusted 2004 BILL	5000 5000 750 4250	0.0126 0.0229 0.0470 0.0550	\$ 114.50 \$ 35.25	\$ 57.04 <u>13.8%</u>]
MONTHLY CONSUMPTION OF 10000 kWh	MONTHLY	kWh (enter)	RATE \$/kWh	CHARGE \$		MONTHLY	kWh	RATE \$/kWh	CHARGE \$	IMPACT IMPACT DOLLARS %	
	SERVICE CHARGE	n/a	n/a	\$	23.80	SERVICE CHARGE	n/a	n/a	\$ 23.80		
	DISTRIBUTION kWh OTHER	10000	0.0120	\$	120.00	DISTRIBUTION kWh OTHER	10000	0.0126	\$ 126.07		
	CHARGES kWh COST OF POWER	10000	0.0229	\$	229.00	CHARGES kWh COST OF POWER	10000	0.0229	\$ 229.00		
	kWh	10000	0.0430	\$	430.00	kWh COST OF POWER	750	0.0470	\$ 35.25		
						kWh	9250	0.0550	\$ 508.75		
	CURRENT 2003 BIL	L		\$	802.80	Adjusted 2004 BILL			\$ 922.87	\$ 120.07 15.0%	
MONTHLY CONSUMPTION OF 15000 kWh	MONTHLY SERVICE	kWh (enter)	RATE \$/kWh	CHARGE \$		MONTHLY SERVICE	kWh	RATE \$/kWh	CHARGE \$	IMPACT IMPACT DOLLARS %	
	CHARGE DISTRIBUTION	n/a	n/a	\$	23.80	CHARGE DISTRIBUTION	n/a	n/a	\$ 23.80		
	kWh OTHER	15000	0.0120	\$	180.00	kWh OTHER	15000	0.0126	\$ 189.11		
	CHARGES kWh COST OF POWER	15000	0.0229	\$	343.50	CHARGES kWh COST OF POWER	15000	0.0229	\$ 343.50		
	kWh	15000	0.0430	\$	645.00	kWh COST OF POWER	750	0.0470			
						kWh	14250	0.0550	\$ 783.75		
	CURRENT 2003 BIL	L		\$	1,192.30	Adjusted 2004 BILL			\$ 1,375.41	\$ 183.11 15.4%]

	A	В	С	D	E
1	PILs TAXES - EB-2010-			_	Version 2009.1
2	REGULATORY INFORMATION (REGINFO)				
	Utility Name: Erie Thames Powerlines Corporation			Colour Code	
-	Reporting period: 2001			Input Cell	
5	David to account to a constant	00	1	Formula in Cell	
	Days in reporting period:	92	days		
7 8	Total days in the calendar year:	365	days		
	BACKGROUND				
	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	Υ	
10	Man the utility recently considered by Under One				
15	Was the utility recently acquired by Hydro One and now subject to s.89 & 90 PILs?		Y/N	N	
10				IN	
	Is the utility a non-profit corporation?		Y/N	N	
	(If it is a non-profit corporation, please contact the Rates Manager at the OEB)				
	Are the Ontario Capital Tax & Large Corporations Tax Exemptions	OCT	Y/N	Υ	
	shared among the corporate group?	LCT	Y/N	Υ	
	Please identify the % used to allocate the OCT and LCT exemptions in	OCT		74%	
22	Cells C65 & C74 in the TAXCALC spreadsheet.	LCT		42%	
	Accounting Year End		Date	12-31-2001	
26	MARR NO TAX CALCULATIONS				Regulatory
	SHEET #7 FINAL RUD MODEL DATA				Income
28	(FROM 1999 FINANCIAL STATEMENTS)				
29	USE BOARD-APPROVED AMOUNTS				
30					
31	Rate Base (wires-only)			16,104,265	
33	Common Equity Ratio (CER)			50.00%	
35	1-CER			50.00%	
37	Target Return On Equity			9.88%	
39	Debt rate			7.25%	
41	Market Adjusted Revenue Requirement			1,379,330	
43	1999 return from RUD Sheet #7			525,094	525,094
45	Total Incremental revenue			854,236	
	Input: Board-approved dollar amounts phased-in			054,230	
47	Amount allowed in 2001			321,257	321,257
48	Amount allowed in 2002			321,257	
49	Amount allowed in 2003 and 2004 (will be zero due to Bill 210			0 0 0	
50	unless authorized by the Minister and the Board)				0
51	Amount allowed in 2005 - Third tranche of MARR re: CDM			_	0
52	Other Board-approved changes to MARR or incremental revenue	-	-		0
53					0
54	Total Regulatory Income				846,351
55				0.050.455	
56	Equity			8,052,133	
	Return at target ROE			795,551	
59	INGLUIII AL LAIGEL NOE			185,551	
	Debt			8,052,133	
61				5,502,100	
62	Deemed interest amount in 100% of MARR			583,780	
63		-	-		
	Phase-in of interest - Year 1 (2001)			358,205	
65	((D43+D47)/D41)*D61			404 470	
67	Phase-in of interest - Year 2 (2002) ((D43+D47+D48)/D41)*D61			494,172	
	Phase-in of interest - Year 3 (2003) and forward			494,172	
69	((D43+D47+D48)/D41)*D61 (due to Bill 210)			707,172	
	Phase-in of interest - 2005			583,780	
71					
72					

	A	В	С	D	E	F	G	Н
	PILS TAXES - EB-2010- PILS DEFERRAL AND VARIANCE ACCOUNTS	ITEM	Initial Estimate		M of F Filing	M of F Filing	Tax Returns	
3	TAX CALCULATIONS (TAXCALC)		Lamate		Variance	Variance	returns	
5	("Wires-only" business - see Tab TAXREC)				G-C	Explanation	Version 2009.1	
6	Utility Name: Erie Thames Powerlines Corporation						VC131011 2003.1	
7	Reporting period: 2001						Column	
9	Days in reporting period:	92	days				Brought	
10	Total days in the calendar year:	365	days				From TAXREC	
12			\$		\$		\$	
13	N CORPORATE INCOME TAYER							
15	I) CORPORATE INCOME TAXES							
	Regulatory Net Income REGINFO E53	1	211,338		-813,396		-602,058	
17	BOOK TO TAX ADJUSTMENTS							
19	Additions:							
	Depreciation & Amortization Employee Benefit Plans - Accrued, Not Paid	3	216,683		-29,044 0		187,639	
22	Tax reserves - beginning of year	4			0		0	
23	Reserves from financial statements - end of year Regulatory Adjustments - increase in income	4 5			0		0	
25	Other Additions (See Tab entitled "TAXREC")							
26 27	"Material" Items from "TAXREC" worksheet Other Additions (not "Material") "TAXREC"	6			0		0	
28	"Material Items from "TAXREC 2" worksheet	6			0		0)
29 30	Other Additions (not "Material") "TAXREC 2" Items on which true-up does not apply "TAXREC 3"	6			0 25,327		25,327	
31					20,021		20,021	
	Deductions: Input positive numbers Capital Cost Allowance and CEC	7	74,017		61,852		135,869	
34	Employee Benefit Plans - Paid Amounts	8	0		01,032		0	
35	Items Capitalized for Regulatory Purposes Regulatory Adjustments - deduction for tax purposes in Item 5	9 10	0	H	0		0	
37	Interest Expense Deemed/ Incurred	11	89,445		82,778		172,223	
38	Tax reserves - end of year	4			0	-	0	
40	Reserves from financial statements - beginning of year Contributions to deferred income plans	3			0		0	
41	Contributions to pension plans	3			0		0	1
	Interest capitalized for accounting but deducted for tax Other Deductions (See Tab entitled "TAXREC")	11			0		0	\vdash
44	"Material" Items from "TAXREC" worksheet	12			0		0	
45 46	Other Deductions (not "Material") "TAXREC" Material Items from "TAXREC 2" worksheet	12 12			0		0	
47	Other Deductions (not "Material") "TAXREC 2"	12			0		0)
48	Items on which true-up does not apply "TAXREC 3"				123,288		123,288	
50	TAXABLE INCOME/ (LOSS)		264,558		-1,085,030		-820,472	
51 52	BLENDED INCOME TAX RATE							
53	Tab Tax Rates - Regulatory from Table 1; Actual from Table 3	13	40.62%		-40.6200%		0.00%	
54	DECLII ATODY INCOME TAY		407.404		407.404	A =4=1	0	
55 56	REGULATORY INCOME TAX		107,464		-107,464	Actual	0	
57								
59	Miscellaneous Tax Credits	14			0	Actual	0	
60	Total Regulatory Income Tax		107,464		-107,464	Actual	0	
61 62								
	II) CAPITAL TAXES							
64	Ontorio							
	Ontario Base	15	16,104,265		-453,323		15,650,942	1
	Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3	16	5,000,000		-1,303,748		3,696,252	
69	Taxable Capital		11,104,265		850,425		11,954,690	
	Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	17	0.0750%		0.2250%		0.3000%	
71	Ontario Capital Tax		8,328		712		9,040	
73								
74 75	Federal Large Corporations Tax Base	18	16,104,265		234,512		16,338,777	
76	Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3	19	-10,000,000		14,156,169		4,156,169)
77 78	Taxable Capital		26,104,265		-13,921,657		12,182,608	
79	Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	20	0.0018%		0.2232%		0.2250%	
80	Gross Amount of LCT before surtax offset (Taxable Capital x Rate)		3,434	H	3,475		6,909	┦
82	Less: Federal Surtax 1.12% x Taxable Income	21	2,963	Н	-2,963		6,909	
83						-	0.00	
85	Net LCT		471		6,438		6,909	\vdash
86	III) INCLUSION IN RATES							Ш
87 88	Income Tax Rate used for gross- up (exclude surtax)		39.50%					\vdash
89								
	Income Tax (proxy tax is grossed-up) LCT (proxy tax is grossed-up)	22 23	177,627 778			Actual 2001 Actual 2001	6,909	
92	Ontario Capital Tax (no gross-up since it is deductible)	24	8,328			Actual 2001 Actual 2001	9,040	
93 94				H				oxdot
95	Total PILs for Rate Adjustment MUST AGREE WITH 2001	25	186,733			Actual 2001	15,949	\vdash
96	RAM DECISION							
97 98				H				\vdash
99	IV) FUTURE TRUE-UPS							
	IV a) Calculation of the True-up Variance In Additions:				DR/(CR)			\vdash
102	Employee Benefit Plans - Accrued, Not Paid	3			0			
103	Tax reserves deducted in prior year Reserves from financial statements-end of year	4		H	0			\vdash
105	Regulatory Adjustments	5		L	0			
106	Other additions "Material" Items TAXREC	6			0	-	-	u
	Other additions "Material" Items TAXREC 2 In Deductions - positive numbers	6			0	<u> </u>		\vdash
109	Employee Benefit Plans - Paid Amounts	8			0			Ш
	Items Capitalized for Regulatory Purposes Regulatory Adjustments	9			0			\vdash
112	Interest Adjustment for tax purposes (See Below - cell E206)	11			0			Ш
	Tax reserves claimed in current year Reserves from F/S beginning of year	4			0			\vdash
115	Contributions to deferred income plans	3			0			
	Contributions to pension plans Other deductions "Material" Items TAXREC	3 12			0			\vdash
118	Other deductions "Material" Item TAXREC 2	12			0			
119	Total TRUE-UPS before tax effect	26			0			\vdash
120	TOWN THE OF O POINTS MA CHOOL	20		-	U			

	A	В	С	D	E	F	G	Н
	PILs TAXES - EB-2010- PILs DEFERRAL AND VARIANCE ACCOUNTS	ITEM	Initial		M of F	M of F Filing	Tax	\equiv
	TAX CALCULATIONS (TAXCALC)		Estimate		Filing Variance	Variance	Returns	
4	("Wires-only" business - see Tab TAXREC)				G-C	Explanation		
5	0 Utility Name: Erie Thames Powerlines Corporation						Version 2009.1	_
7	Reporting period: 2001							
9	Days in reporting parieds	92	dova				Column Brought	<u> </u>
	Days in reporting period: Total days in the calendar year:	365	days days				From	
11	·						TAXREC	
12			\$		\$		\$	_
121								
122 123	Income Tax Rate (excluding surtax) from 2001 Utility's tax return			Х	37.77%			-
	Income Tax Effect on True-up adjustments			=	0			
125								
126 127	Less: Miscellaneous Tax Credits	14			0			l —
	Total Income Tax on True-ups				0			
129	T. B				07.770/			\equiv
130	Income Tax Rate used for gross-up (exclude surtax)				37.77%			
132	TRUE-UP VARIANCE ADJUSTMENT				0			
133	IV b) Calculation of the Deferral Account Variance caused by							
134	changes in legislation							
135	REGULATORY TAXABLE INCOME /(LOSSES) (as reported in the initial			H				_
136	estimate column)			_=	264,558			
137	,					-		_
138	REVISED CORPORATE INCOME TAX RATE			Х	38.89%			
140	REVISED REGULATORY INCOME TAX			-	102,887			_
141	Less: Revised Miscellaneous Tax Credits			H	0			
143					Ů			ī
	Total Revised Regulatory Income Tax			=	102,887	-		_
145	Less: Regulatory Income Tax reported in the Initial Estimate Column (Cell			H				_
	C60)			-	107,464			
147	Regulatory Income Tax Variance			_	-4,577			
149					.,			
	Ontario Capital Tax Base			-	16,104,265			-
	Less: Exemption from tab Tax Rates, Table 2, cell C39			-	5,000,000			
153	Revised deemed taxable capital			=	11,104,265			
154	Rate - Tab Tax Rates cell C54			x	0.3000%			_
156								
157	Revised Ontario Capital Tax			=	8,397			-
158	Less: Ontario Capital Tax reported in the initial estimate column (Cell C72)			-	8,328			ı
159	Regulatory Ontario Capital Tax Variance			=	68			
160	Federal LCT							
162	Base				16,104,265			
	Less: Exemption from tab Tax Rates, Table 2, cell C40 Revised Federal LCT			-	10,000,000 6,104,265			—
165								
	Rate (as a result of legislative changes) tab 'Tax Rates' cell C51				0.2250%			
167 168	Gross Amount				3,462			
169	Less: Federal surtax			-	2,963			
170 171	Revised Net LCT			=	499			
172	Less: Federal LCT reported in the initial estimate column (Cell C84)			-	471			
	Regulatory Federal LCT Variance			1	28			_
174 175	Actual Income Tax Rate used for gross-up (exclude surtax)				37.77%			
176	× 1,							_
	Income Tax (grossed-up) LCT (grossed-up)			+	-7,355 45			
179	Ontario Capital Tax			+	68			
180	DEFERRAL ACCOUNT VARIANCE ADJUSTMENT			-	-7,241			
182				Ħ	-1,241		<u> </u>	
	TRUE-UP VARIANCE (from cell l132)			+	0	-		F
184 185	Total Deferral Account Entry (Positive Entry = Debit)			-	-7,241			
186	(Deferral Account Variance + True-up Variance)			Ė	· , T1			
187 188				H				
189				H				
	V) INTEREST PORTION OF TRUE-UP				·-	-		\blacksquare
191	Variance Caused By Phase-in of Deemed Debt							
193	Total deemed interest (REGINFO)				583,780			
194 195	Interest phased-in (Cell C37)			H	89,445			_
196	Variance due to phase-in of debt component of MARR in rates				494,334			
197 198	according to the Board's decision			\square				_
	Other Interest Variances (i.e. Borrowing Levels							
200	Above Deemed Debt per Rate Handbook)				.=			_
201	Interest deducted on MoF filing (Cell G37+G42) Total deemed interest (REGINFO CELL D62)			H	172,223 583,780			_
203								
204 205	Variance caused by excess debt			H	0			_
	Interest Adjustment for Tax Purposes (carry forward to Cell E112)				0			
207					404.001	-		F
208	Total Interest Variance				494,334			
210								=
211				Ш				

	A	В	С	D	Е	F
1	PILs TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only	
	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
4	0		Return			
5					Version 2009.1	
	Section A: Identification:					
	Utility Name: Erie Thames Powerlines Corporation					
	Reporting period: 2001					
	Taxation Year's start date:					
	Taxation Year's end date:		00	da		
	Number of days in taxation year:		92	days		
12	Please enter the Materiality Level :		0	< - enter materiality	, lovol	
14	(0.25% x Rate Base x CER)	Y/N	0	< - enter materiality	rievei	
15	(0.25% x Net Assets)	Y/N				
16	Or other measure (please provide the basis of the amount)	Y/N				
	Does the utility carry on non-wires related operation?	Y/N				
	(Please complete the questionnaire in the Background questionnaire	worksh	eet.)			
19						
20	Note: Carry forward Wires-only Data to Tab "TAXCALC" Column K					
21						
	Section B: Financial statements data:					
23	Input unconsolidated financial statement data submitted with Tax returns.					
	The actual categories of the income statements should be used.					
	If required please change the descriptions except for amortization, interest	expense	and provision for ir	come tax		
26	Plant and the same along the same al					
	Please enter the non-wire operation's amount as a positive number, the pro-			ıı amounts		
	in the "non-wires elimination column" as negative values in TAXREC and T.	AXKEC	∠. 			
29	Income:					
31	Income: Energy Sales	+	7,062,232		7,062,232	
32	Distribution Revenue	+	294,415		294,415	
33	Other Income	+	30,081		30,081	
34	Miscellaneous income	+	27,516		27,516	
35		+	21,010		0	
_	Revenue should be entered above this line				J	
37	Total de ciledia de cilicida abote allo lillo					
38	Costs and Expenses:					
39	Cost of energy purchased	-	7,062,232		7,062,232	
40	Administration	-	17,312		17,312	
41	Customer billing and collecting	-	1,668		1,668	
42	Operations and maintenance	-	670,140		670,140	
43	Amortization	-	187,639		187,639	
44	Ontario Capital Tax	-	9,040		9,040	
45	Community Relations	-	13,594		13,594	
46	Regulatroy and Professional	-	54,677		54,677	
47		-			0	
48		-			0	
49	N		000.050		222.25	
	Net Income Before Interest & Income Taxes EBIT	=	-602,058	0	-602,058	
51 52	Less: Interest expense for accounting purposes Provision for payments in lieu of income taxes	-	172,223 161,093		172,223 161,093	
	Net Income (loss)	=	-935,374	0		
	(The Net Income (loss) on the MoF column should equal to the net income (loss)		-900,014	U	-900,074	
54	per financial statements on Schedule 1 of the tax return.)					
55						
	Section C: Reconciliation of accounting income to taxable income					
	From T2 Schedule 1					
	BOOK TO TAX ADDITIONS:					
	Provision for income tax	+	161,093	0	161,093	
	Federal large corporation tax	+	,		0	
	Depreciation & Amortization	+	187,639	0		
	Employee benefit plans-accrued, not paid	+	0	0		
	Tax reserves - beginning of year Reserves from financial statements- end of year	+	0	0		
	Reserves from financial statements- end of year Regulatory adjustments on which true-up may apply (see A66)	+		0	0	
	Items on which true-up does not apply "TAXREC 3"		25,327	0		
			· ·	0	,	
	Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2	+	0	0		
69	Other addition tems (not material) HOIII TAANEU Z	т	U	U	U	
70	Subtotal		374,059	0	374,059	
71	Gubiotai		377,039	0	017,009	
	Other Additions: (Please explain the nature of the additions)					
	Recapture of CCA	+			0	
	Non-deductible meals and entertainment expense	+			0	
75	Capital items expensed - Software expensed per F/S	+	0		0	
76		+			0	
77		+			0	
78		+			0	
79		+			0	
80	Total Other Additions	=	0	0	0	
81	Tatal A 177		0710-	_	07105	
82	Total Additions	=	374,059	0	374,059	
83	Pagan Material Additions:					
84 85	Recap Material Additions:		0	0	0	
86			0			
87			0	0		
			U	U	U	

1	A PILS TAXES - EB-2010-	LINE	C M of F	D Non-wires	E F Wires-only
	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return
5		0	Return		Version 2009.1
88			0	0	version 2009.1
89			0	0	
90			0	0	0
91			0	0	0
92	Total Other additions >materiality level		0	0	0
	Other additions (less than materiality level) Total Other Additions		0	0	0
95	Total Other Additions		U	0	U
	BOOK TO TAX DEDUCTIONS:				
97	Capital cost allowance	-	125,324		125,324
	Cumulative eligible capital deduction	-	10,545		10,545
	Employee benefit plans-paid amounts	-			0
	Items capitalized for regulatory purposes Regulatory adjustments:	-			0
102		-			0
103	other deductions	-			0
	Tax reserves - end of year	-	0	0	0
	Reserves from financial statements- beginning of year	-	0	0	0
	Contributions to deferred income plans	-			0
10/	Contributions to pension plans Items on which true-up does not apply "TAXREC 3"	-	123,288	0	0 123,288
108 100	Interest capitalized for accounting deducted for tax	-	123,200	U	0
	Material deduction items from TAXREC 2	-	0	0	0
	Other deduction items (not Material) from TAXREC 2	-	0	0	0
112	,				
113		=	259,157	0	259,157
	Other deductions (Please explain the nature of the deductions)				
	Charitable donations - tax basis Gain on disposal of assets				0
117		-			0
118					0
119		-			0
120		=	0	0	0
121					
122		=	259,157	0	259,157
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
	Total Other Deductions exceed materiality level		0	0	0
	Other Deductions less than materiality level Total Other Deductions		0	0	0
133			U	U	U
	TAXABLE INCOME	=	-820,472	0	-820,472
	DEDUCT:				
136		-			0
137		-			0
138 139	NET TAXABLE INCOME	=	-820,472	0	-820,472
140		=	-020,472	U	-020,412
141	FROM ACTUAL TAX RETURNS				
142	Net Federal Income Tax (Must agree with tax return)	+	0		0
143	Net Ontario Income Tax (Must agree with tax return)	+	0		0
	Subtotal	=	0	0	0
145	Less: Miscellaneous tax credits (Must agree with tax returns) Total Income Tax	- =	0	0	0
146 147		=	U	U	U
148	FROM ACTUAL TAX RETURNS				
149	Net Federal Income Tax Rate (Must agree with tax return)		0.00%		0.00%
150	Net Ontario Income Tax Rate (Must agree with tax return)		0.00%		0.00%
151	Blended Income Tax Rate		0.00%		0.00%
152	<u></u>				
153 154	Section F: Income and Capital Taxes				
	RECAP FROM ABOVE:	++++	+		
	Total Income Taxes	+	0	0	0
	Ontario Capital Tax	+	9,040		9,040
158	Federal Large Corporations Tax	+	6,909		6,909
159					
160		=	15,949	0	15,949
161					

	A	В	С	D	E	F
1	PILs TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only	
	Tax and Accounting Reserves		Corporate	Eliminations	Tax	
	For MoF Column of TAXCALC		Tax		Return	
4	(for "wires-only" business - see s. 72 OEB Act)		Return			
5	0				Version 2009.1	
6						
7	Utility Name: Erie Thames Powerlines Corporation					
8	Reporting period: 2001					
9						
	TAX RESERVES					
11						
13	Beginning of Year:				0	
	Reserve for doubtful accounts ss. 20(1)(I)				0	
	Reserve for goods & services ss. 20(1)(n)				0	
	Reserve for unpaid amounts ss.20(1)(n)				0	
	Debt and share issue expenses ss.20(1)(e)				0	
	Other - Please describe				0	
	Other - Please describe				0	
20					0	
21					0	
22	Total (carry forward to the TAXREC worksheet)		0	0	0	
23						
	End of Year:					
25					0	
	Reserve for doubtful accounts ss. 20(1)(I)				0	
	Reserve for goods & services ss.20(1)(m)				0	
	Reserve for unpaid amounts ss.20(1)(n)				0	
	Debt and share issue expenses ss.20(1)(e)				0	
	Other - Please describe				0	
	Other - Please describe				0	
33					0	
	Insert line above this line				U	
	Total (carry forward to the TAXREC worksheet)		0	0	0	
36	Total (carry forward to the TAXNEC worksheet)		U	U	U	
37						
38	FINANCIAL STATEMENT RESERVES					
39						
40	Beginning of Year:					
41					0	
42					0	
	Environmental				0	-
	Allowance for doubtful accounts				0	
	Inventory obsolescence				0	
	Property taxes				0	
	Other - Employee Future Benefits		0		0	
	Other - Please describe				0	
49	Total (seems forward) (1. TAVDEO. 1.1. ()				0	
	Total (carry forward to the TAXREC worksheet)		0	0	0	
51	End of Year:					
53					0	
54					0	
	Environmental				0	
	Allowance for doubtful accounts				0	
	Inventory obsolescence				0	
	Property taxes				0	
	Other - Employee Future Benefits		0		0	
	Other - Please describe				0	
61					0	
62	Insert line above this line					
63	Total (carry forward to the TAXREC worksheet)		0	0	0	
64						

1	Λ	В	С	D	E	F
1	Α	Ь	C	U	<u> </u>	Г
	DIL A TAVES ED 2040	LINE	M of F	Non wiron	Wires only	
	PILs TAXES - EB-2010-	LINE		Non-wires	Wires-only	
	TAX RETURN RECONCILIATION (TAXREC 2)		Corporate	Eliminations	Tax	
	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
5	RATEPAYERS ONLY		Return			
6	Shareholder-only Items should be shown on TAXREC 3				Version 2009.1	
7						
	Utility Name: Erie Thames Powerlines Corporation					
9	Reporting period: 2001					
	Number of days in taxation year:		92			
	Materiality Level:		0			
12						
13						
14						
	Section C: Reconciliation of accounting income to taxable income					
	Add:					
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	+			0	
22		+			0	
	Scientific research expenditures deducted	+			0	
24	per financial statements	+			0	
	Capitalized interest	+			0	
	Soft costs on construction and renovation of buildings	+			0	
	Capital items expensed	+			0	
28	Debt issue expense	+			0	
29	Financing fees deducted in books	+			0	
30	Gain on settlement of debt	+			0	
	Interest paid on income debentures	+			0	
	Recapture of SR&ED expenditures	+			0	
	Share issue expense	+			0	
	Write down of capital property	+			0	
35	Amounts received in respect of qualifying environment trust	+			0	
36	Amounts received in respect of qualifying environment trust	+			0	
37		+			0	
38		+			0	
39		+			0	
40	Other Additions: (please explain in detail the nature of the item)	+			0	
41	Other Additions. (please explain in detail the flature of the item)	+			0	
42		+			0	
43					0	
44		+			0	
					U	
45 46	Total Additions	+	0	0	0	
47	Total Additions	=	0	U	0	
	Decem of Material Additions					
48 49	Recap of Material Additions:			^	0	
50			0	0		
			0	0		
51			0	0		
52			0	0		
53			0	0		
54			0	0		
55			0	0		
56			0	0		
57			0	0		
58			0	0		
59			0	0		
60			0	0		
61			0	0		
62			0	0		
63			0	0		
64			0	0		
65			0	0		
66			0	0		
67			0	0		
68			0	0	0	
69			0	0		
70			0	0		
71			0	0	0	
72			0	0	0	
73			0	0	0	
			0	0		
74						

	A	В	С	D	Е	F
1	DU TAYES ED 2010		M. CE	Ni S		
	PILS TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only	
	TAX RETURN RECONCILIATION (TAXREC 2) (for "wires-only" business - see s. 72 OEB Act)		Corporate Tax	Eliminations	Tax Return	
	RATEPAYERS ONLY		Return		Return	
6	Shareholder-only Items should be shown on TAXREC 3		rectain		Version 2009.1	
7					70.0.02000	
8	Utility Name: Erie Thames Powerlines Corporation					
9	Reporting period: 2001					
10	Number of days in taxation year:		92			
	Materiality Level:		0			
12 13						
75			0	0	0	
76			0	0	0	
	Total Material additions		0	0	0	
78	Other additions less than materiality level		0	0	0	
79	Total Additions		0	0	0	
80						
	Deduct:				_	
	Gain on disposal of assets per f/s	-	0		0	
	Dividends not taxable under section 83 Terminal loss from Schedule 8	-			0	
	Depreciation in inventory, end of prior year	-			0	
	Scientific research expenses claimed in year from Form T661	-			0	
	Bad debts	-			0	
88	Book income of joint venture or partnership	-			0	
89	Equity in income from subsidiary or affiliates	-			0	
	Contributions to a qualifying environment trust	-			0	
	Other income from financial statements	-			0	
92 93		-			2	
93		-			0	
_	Other deductions: (Please explain in detail the nature of the item)	-			0	
96	Curior deductions. (1 leads explain in detail the nature of the nemy	-			0	
97		-			0	
98		-			0	
	Total Deductions	=	0	0	0	
100						
	Recap of Material Deductions:		0	0	0	
102 103			0	0	0	
103			0	0	0	
105			0	0	0	
106			0	0	0	
107			0	0	0	
108			0	0	0	
109			0	0	0	
110			0	0	0	
111 112			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	
	Total Deductions exceed materiality level		0	0	0	
	Other deductions less than materiality level		0	0	0	
121	Total Deductions		0	0	0	
122						

	A	В	С	D	E	F
1	n n	ь	C	<u> </u>	L	- '
_	PILs TAXES - EB-2010-					
	TAX RETURN RECONCILIATION (TAXREC 3)					
		LINE	M of F	Non wires	Mines enly	
	Shareholder-only Items should be shown on TAXREC 3	LINE	-	Non-wires	Wires-only	
5	ITEMS ON WHICH TRUE-UP DOES NOT APPLY		Corporate	Eliminations	Tax	
6	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
7	0		Return			
8	Utility Name: Erie Thames Powerlines Corporation				Version 2009.1	
9	<i>-</i>					
10						
	Reporting period: 2001					
	Number of days in taxation year:		92			
13	itumber of days in taxation year.		- OL			
14						
15						
	Costion C. Deconciliation of accounting income to toyoble income					
	Section C: Reconciliation of accounting income to taxable income					
	Add:					
18	December of the Software Heavisian				0	
	Recapture of capital cost allowance	+			0	
	CCA adjustments	+			0	
	CEC adjustments	+			0	
	Gain on sale of non-utility eligible capital property	+			0	
	Gain on sale of utility eligible capital property	+			0	
	Loss from joint ventures or partnerships	+			0	
	Deemed dividend income	+			0	
26	Loss in equity of subsidiaries and affiliates	+			0	
	Loss on disposal of utility assets	+			0	
28	Loss on disposal of non-utility assets	+			0	
	Depreciation in inventory -end of year	+			0	
30	Depreciation and amortization adjustments	+			0	
	Dividends credited to investment account	+			0	
_	Non-deductible meals	+			0	
	Non-deductible club dues	+			0	
	Non-deductible automobile costs	+			0	
	Donations - amount per books	+			Ů	
	Interest and penalties on unpaid taxes	+				
	Management bonuses unpaid after 180 days of year end	+				
	Ontario Capital Tax per books	-				
	Ontario Capitai Tax per books	+			0	
39	Oleman 'n Benedaten Assattelane.				0	
	Changes in Regulatory Asset balances	+				
	Imputed interest expense on Regulatory Assets	+			0	
42		+			0	
	Other Additions: (please explain in detail the nature of the item)	+			0	
44	Capital contributions - s.12(1)(x)	+			0	
	Interest paid on long-term debt in excess of 7.25%	+	25,327		25,327	
46		+				
47	Total Additions on which true-up does not apply	=	25,327	0	25,327	
48						
49	Deduct:					
50						
51	CCA adjustments	-			0	
	CEC adjustments	-			0	
53	Depreciation and amortization adjustments	-			0	
	Gain on disposal of assets per financial statements	-			0	
	Financing fee amorization - considered to be interest expense for PILs	-			0	
	Imputed interest income on Regulatory Assets	-			0	
	Donations - amount deductible for tax purposes	-			0	
	Income from joint ventures or partnerships	-			0	
59	, , , , , , , , , , , , , , , , , , , ,	-			0	
	Ontario Capital Tax per tax return	-			0	
61	, · · · ·	-			0	
	Changes in Regulatory Asset balances	-			0	
63	g regulatery resear saliandos	-			0	
64		-			0	
65		-			0	
66					0	
67		-			0	
	Other deductions: (Please explain in detail the nature of the item)	-			0	
	` '		400.000			
	Deferred and prepaid expenses		123,288		123,288	
	Prospectus & underwriting fees	-	0		0	
	Income not earned on movement of Regulatory A/Cs	-			0	
	Deferred cost deductible (market ready)	-	0		0	
	Total Deductions on which true-up does not apply	=	123,288	0	123,288	
74						
75						

	A	В	С	D	Е	F	G
1	PILs TAXES - EB-2010-	Ь	C	U		Г	J G
2	Corporate Tax Rates				٧	ersion 2009	.1
	Exemptions, Deductions, or						
	Utility Name: Erie Thames F	Powerline	s Corporation	n			
5	Reporting period: 2001						
<u>, </u>						Table 1	
8	Rates Used in 2002 RAM PI	Ls Applic	ations for 20	001 Q4		Tubio i	
9	Income Range		0		50,000		
	RAM 2002		to		to	>175,000	
1		Year	50,000		175,000		
	Income Tax Rate	2002					4
	Proxy Tax Year Federal (Includes surtax)	2002	13.12%		28.12%	28.12%	
	and Ontario blended		6.00%		6.00%	12.50%	f
6	Blended rate		19.12%		34.12%	40.62%	
7					•	1010270	
8	Capital Tax Rate		0.300%				
9	LCT rate		0.225%				
20	Surtax	<u> </u>	1.12%				
14	Ontario Capital Tax	MAX	3,696,252				
: 1	Exemption **	\$5MM	, -				4
	Federal Large Corporations Tax	MAX	4,156,169				
2	Exemption **	\$10MM	1,100,100				
	**Exemption amounts i	must ad	ree with th	e Boa	d-approv	ed 2001	-
	RAM PILs filing						
3							
4							
5	Evacated Income Tay Bates	for 2004	and Canital	Tay Ev	mutiana fa	Table 2	
	Expected Income Tax Rates Income Range	TOF 2001	and Capital	Tax Exe	50,000	r 2001	1
	Expected Rates		to		to	>175,000	
9		Year	50,000		175,000		
	Income Tax Rate						
	Current year	2001					
	Federal (Includes surtax)	2001	13.12%		28.12%	28.12%	4
	Ontario	2001	6.00%		6.00%	12.50%	4
4 5	Blended rate	2001	19.12%		34.12%	40.62%	4
	Capital Tax Rate	2001	0.300%				ł
	LCT rate	2001	0.225%				i
	Surtax	2001	1.12%				
	Ontario Capital Tax	MAX					
9	Exemption *** 2001	\$5MM	5,000,000				
	Federal Large	MAX					Ī
	Corporations Tax	\$10MM	10,000,000				
	Exemption *** 2001				ha Da "		4
	***Allocation of exempt				ne Board	S	
_	instructions regarding	regulate	ed activitie	s.			
3						Table 3	
	Input Information from Utili	ty's Actua		Returns	E0		-
15 16	Income Range		0 to		50,000	>175,000	
<u>ь</u> 7		Year	to 50,000		to 175,000	>175,000	1
	Income Tax Rate	ı c ai	30,000		173,000		1
	Current year	2001					1
	Federal (Includes surtax)		13.12%		22.12%	28.12%	1
	Ontario	1	6.00%		9.75%	12.50%	1
2	Blended rate		19.12%		31.87%	40.62%	1
3							
	Capital Tax Rate		0.300%				
	LCT rate		0.225%				
6	Surtax	<u> </u>	1.12%				1
7	Ontario Capital Tax	MAX	3,696,252				
1	Exemption *	\$5MM	,,				1
	Federal Large	MAX	A 156 160				
38	Corporations Tax	\$10MM	4,156,169				
	Exemption * * Include copies of the	actual 4	av roturn a	llooot	on calcul	ations in	1
	include copies of the						
Ť							
	your submission: Onta	rio CT2	3 page 11;	feder	al T2 Sche	eaule 36	
0		rio CT2	3 page 11;	feder	al T2 Sche	eaule 36	
80 81		rio CT2	3 page 11;	feder	al T2 Sche	eaule 36	

	A	В	С	D	Е	F	G	Н	1	J	K	L	M	N	0
1	PILs TAXES - EB-2010-														-
2	Analysis of PILs Tax Account	1562:													
3	Utility Name: Erie Thames Po	werlin	es Corporation												Version 2009.1
4	Reporting period: 2001				Sign Convention	on: 4	for increase;	· for	decrease						0
5															
6															
7															
8	Year start:		01/08/2001		01/01/2002		01/01/2003		01/01/2004		01/01/2005		01/01/2006		
9	Year end:		31/12/2001		31/12/2002		31/12/2003		31/12/2004		31/12/2005		30/04/2006		Total
10															
11	Opening balance:	=	0		0		0		0		0		0		0
	Board-approved PILs tax	+/-													
12	proxy from Decisions (1)						0		0		0		0		0
	PILs proxy from April 1, 2005														
13	- input 9/12 of amount														0
	True-up Variance	+/-													
14	Adjustment Q4, 2001 (2)														0
	True-up Variance	+/-													
15	Adjustment (3)		_										0		0
	Deferral Account Variance														
16	Adjustment Q4, 2001 (4)		_												0
	Deferral Account Variance	+/-													
17	Adjustment (5)												-7,241		-7,241
4.0	Adjustments to reported	+/-													
	prior years' variances (6)		-		-										0
19	Carrying charges (7)	+/-													0
	PILs billed to (collected	-													
20	from) customers (8)		0												0
21															
	Ending balance: # 1562		0		0		0		0		0		-7,241		-7,241
23															

Uncollected PILs

24

28

30 31

32 33

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40 41

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

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

- (1) (i) From the Board's Decision see Inclusion in Rates, Part III of the TAXCALC spreadsheet for Q4 2001 and 2002. Please insert the Q4, 2001 proxy in column C even though it was approved effective March 1, 2002. If the Board gave more than one decision in the year, calculate a weighted average proxy.
 - (ii) If the Board approved different amounts, input the Board-approved amounts in cells C13 and E13.
- (iii) Column G In 2003, the initial estimate should include the Q4 2001 PILs tax proxy and the 2002 PILs tax proxy.
- (iv) Column I The Q4 2001 PILs tax proxy was removed from rates on April 1, 2004 and the 2002 PILs tax proxy remained.
- (v) Column K The 2002 PILs tax proxy applies to January 1 to March 31, 2005, and the new 2005 PILs tax proxy from April 1 to December 31, 2005.
- (vi) Column M The 2005 PILs tax proxy will used for the period from January 1 to April 30, 2006.
- (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 trued up in 2002, 2003 and for the period January 1- March 31, 2004. Input the variance in the whole year reconcilation.
- 45 (3) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I132, of the TAXCALC spreadsheet. 46 47 The true-up will compare to the 2002 proxy for 2002, 2003, 2004 and January 1 to March 31, 2005.
- 48 (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 49 50 trued up in 2002, 2003 and for the period January 1- March 31, 2004. Input the deferral variance in the whole year reconciliation.
- 51 (5) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I181, of the TAXCALC spreadsheet. 52 53 The true-up will compare to the 2002 proxy for 2002, 2003, 2004 and January 1 to March 31, 2005.
- 54 55 (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.
- 56 (7) Carrying charges are calculated on a simple interest basis.
- 58 (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 59 components for Q4, 2001and 2002 were calculated in the 2002 approved RAM on sheet 6 and sheet 8. In April 2004, the PILs recovery was based on the 60 2002 PILs tax proxy recovered by the volumetric rate by class as calculated on sheet 7 of the 2004 RAM. The 2005 PILs tax proxy is being recovered on a volumetric basis by class.
 - (ii) Collections should equal: (a) the actual volumes/ load (kWhs, kWs, Kva) for the period (including net unbilled at period end), multiplied by the PILs volumetric proxy rates by class (from the Q4, 2001and 2002 RAM worksheets) for 2002, 2003 and January 1 to March 31, 2004; plus, (b) customer counts by class in the same period multiplied by the PILs fixed charge rate components.
 - In 2004, use the Board-approved 2002 PILs proxy, recovered on a volumetric basis by class as calculated by the 2004 RAM, sheet 7, for the period April 1 to December 31, 2004, and add this total to the results from the sentence above for January 1 to March 31, 2004.
 - In 2005, use the Board-approved 2005 PILs proxy, recovered on a volumetric basis by class as calculated by the 2005 RAM, sheet 4, for the period April 1 to December 31, 2005. To this total, the 2004 volumetric PILs proxy rate by class should be used to calculate the recovery for the period January 1 to March 31, 2005.
 - (9) Any interim PILs recovery from Board Decisions will be recorded in APH Account # 1590. Final reconciliation of PILs proxy taxes will have to include amounts from 1562 and from 1590.

	A	В	С	D	Е
1	PILs TAXES - EB-2010-				Version 2009.1
	REGULATORY INFORMATION (REGINFO)				
3	Utility Name: Erie Thames Powerlines Corporation			Colour Code	
4	Reporting period: 2002			Input Cell	
5		005		Formula in Cell	1
6	Days in reporting period:	365	days		
8	Total days in the calendar year:	365	days		
_	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	Υ	
10	, ,				
14 15	Was the utility recently acquired by Hydro One and now subject to s.89 & 90 PILs?		Y/N	N	
10	,		1/19	IN	
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)				
	Are the Ontario Capital Tax & Large Corporations Tax Exemptions	OCT	Y/N	Υ	
	shared among the corporate group?	LCT	Y/N	Υ	
	Please identify the % used to allocate the OCT and LCT exemptions in	OCT		74%	
22	Cells C65 & C74 in the TAXCALC spreadsheet.	LCT		33%	
24	Accounting Year End		Date	12-31-2002	
20	MARR NO TAX CALCULATIONS				Pogulatory
	SHEET #7 FINAL RUD MODEL DATA				Regulatory Income
28	(FROM 1999 FINANCIAL STATEMENTS)				moonic
	USE BOARD-APPROVED AMOUNTS				
30					
31	Rate Base (wires-only)			16,104,265	
33	Common Equity Ratio (CER)			50.00%	
35	1-CER			50.00%	
37	Target Return On Equity			9.88%	
39	Debt rate			7.25%	
41	Market Adjusted Revenue Requirement			1,379,330	
43	1999 return from RUD Sheet #7			525,094	525,094
45	Total Incremental revenue			854,236	
_	Input: Board-approved dollar amounts phased-in			034,230	
47	Amount allowed in 2001			320,257	320,257
48	Amount allowed in 2002			266,990	266,990
49	Amount allowed in 2003 and 2004 (will be zero due to Bill 210			266,990	0
50	unless authorized by the Minister and the Board)				0
51	Amount allowed in 2005 - Third tranche of MARR re: CDM			_	0
52	Other Board-approved changes to MARR or incremental revenue			_	0
53 54	Total Regulatory Income				1,112,341
55	i otal Negulatory income				1,112,341
	Equity			8,052,133	
57	D				
58	Return at target ROE			795,551	
	Debt			8,052,133	
61		-			
	Deemed interest amount in 100% of MARR			583,780	
63 64	Phase-in of interest - Year 1 (2001)			357,781	
65	((D43+D47)/D41)*D61				
	Phase-in of interest - Year 2 (2002)			470,780	
67	((D43+D47+D48)/D41)*D61				
68	Phase-in of interest - Year 3 (2003) and forward			470,780	
69 70	((D43+D47+D48)/D41)*D61 (due to Bill 210) Phase-in of interest - 2005			583,780	
71	I HASS-III OF ITILGTEST - 2005			303,780	
72					

_	Λ	В	Г с Гр	DI E I	F	G	Н
1	A PILs TAXES - EB-2010-	ITEM	C D	M of F	M of F	Tax	一
	PILS DEFERRAL AND VARIANCE ACCOUNTS	11	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	<u> </u>
	Utility Name: Erie Thames Powerlines Corporation						<u> </u>
7	Reporting period: 2002					Column	
9	Days in reporting period:	365	days			Brought	
10	Total days in the calendar year:	365	days			From	
11	Total days in the salendar year.	000	dayo			TAXREC	
12			\$	\$		\$	
13							
14	I) CORPORATE INCOME TAXES						
15							<u></u>
	Regulatory Net Income REGINFO E53	1	1,112,341	-653,084		459,257	
17	DOOK TO TAY AR HISTAFAITO						<u> </u>
19	BOOK TO TAX ADJUSTMENTS Additions:						<u> </u>
	Depreciation & Amortization	2	866,731	-62,602		804,129	—
21	Employee Benefit Plans - Accrued, Not Paid	3	000,731	-02,002		004,129	
22	Tax reserves - beginning of year	4	Ů	0		0	
23	Reserves from financial statements - end of year	4		0		0	
24	Regulatory Adjustments - increase in income	5		0		0	
25	Other Additions (See Tab entitled "TAXREC")						
26	"Material" Items from "TAXREC" worksheet	6	83,642	-83,642	·	0	
27	Other Additions (not "Material") "TAXREC"	6		0		0	
28	"Material Items from "TAXREC 2" worksheet	6		0		0	<u> </u>
29	Other Additions (not "Material") "TAXREC 2"	6		0		100.483	<u> </u>
30	Items on which true-up does not apply "TAXREC 3"	-		100,482		100,482	<u> </u>
31	Deductions: Input positive numbers			-			<u> </u>
33	Capital Cost Allowance and CEC	7	585,215	-13,548		571,667	
	Employee Benefit Plans - Paid Amounts	8	585,215	-13,548		5/1,66/	
35	Items Capitalized for Regulatory Purposes	9	0	0		0	
36	Regulatory Adjustments - deduction for tax purposes in Item 5	10	U	0		0	
37	Interest Expense Deemed/ Incurred	11	470,780	212,495		683,275	
38	Tax reserves - end of year	4		0		0	
39	Reserves from financial statements - beginning of year	4		0		0	
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	Ь—
43	Other Deductions (See Tab entitled "TAXREC")	40				0	<u> </u>
44 45	"Material" Items from "TAXREC" worksheet Other Deductions (not "Material") "TAXREC"	12 12		0		0	<u> </u>
46	Material Items from "TAXREC 2" worksheet	12		0		0	—
47	Other Deductions (not "Material") "TAXREC 2"	12		4,719		4,719	
48	Items on which true-up does not apply "TAXREC 3"	·-		168,660		168,660	
49	Remo en which had up does not apply Truckes o					,	
50	TAXABLE INCOME/ (LOSS)		1,006,719	-1,071,172	Before loss C/F	-64,453	
51	· · · ·						
52	BLENDED INCOME TAX RATE						
53	Tab Tax Rates - Regulatory from Table 1; Actual from Table 3	13	38.62%	-38.6200%		0.00%	<u></u>
54		1					<u>—</u>
55	REGULATORY INCOME TAX	+	388,795	-388,795	Actual	0	<u>—</u>
56							<u> </u>
57 58	Miscellaneous Tax Credits	14		0	Actual	0	<u> </u>
59	INICOCHARIOUG LAX OFCURS	14		U	Actual	U	
60	Total Regulatory Income Tax	1	388,795	-388,795	Actual	0	$\overline{}$
61	- Q		223,.00	300,. 30	, totala	Ü	
62							
63	II) CAPITAL TAXES						
64							oxdot
65	Ontario						<u> </u>
66	Base	15	16,104,265	-646,318		15,457,947	<u> </u>
67	Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3	16	5,000,000	-1,290,415		3,709,585	
68 69	Taxable Capital	+	11,104,265	-1,936,733		11,748,362	_
70	Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	17	0.3000%	0.0000%		0.3000%	
71		† ··	0.00070	5.000076		2.500070	
72	Ontario Capital Tax	1	33,313	1,932		35,245	
73							
74	Federal Large Corporations Tax						oxdot
75	Base	18	16,104,265	-17,567		16,086,698	\vdash
76	Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3	19	10,000,000	-6,667,178		3,332,822	<u> </u>
77	Taxable Capital		6,104,265	-6,684,745		12,753,876	<u> </u>
78	Date Tay Dates Demulation: Table 4: Astro 1. T. U. C.	000	0.005004	0.000001		0.005001	<u> </u>
79	Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	20	0.2250%	0.0000%		0.2250%	<u> </u>
		1	ı			22.222	<u> </u>
80	Gross Amount of LCT before curtay offeet (Tayable Capital y Bata)		12 725	14 000			
81	Gross Amount of LCT before surtax offset (Taxable Capital x Rate)	21	13,735	14,962		28,696	
81 82	Gross Amount of LCT before surtax offset (Taxable Capital x Rate) Less: Federal Surtax 1.12% x Taxable Income	21	13,735 -11,275	14,962 11,275		28,696	
81 82 83		21					

	Δ.	В	С	D	Е	F	G	
1	A PILs TAXES - EB-2010-	ITEM	Initial	υ	M of F	M of F	Tax	Н
	PILS DEFERRAL AND VARIANCE ACCOUNTS	IILLIVI	Estimate		Filing	Filing	Returns	
	TAX CALCULATIONS (TAXCALC)		Loumato		Variance	Variance	Returns	
4	("Wires-only" business - see Tab TAXREC)				K-C	Explanation		
5	0						Version 2009.1	
6	Utility Name: Erie Thames Powerlines Corporation							
	Reporting period: 2002							
8							Column	
	Days in reporting period:	365	days				Brought	
10	Total days in the calendar year:	365	days				From	
11							TAXREC	
12			\$		\$		\$	
13								
	III) INCLUSION IN RATES							
87								
	Income Tax Rate used for gross- up (exclude surtax)		37.50%					
89								
	Income Tax (proxy tax is grossed-up)	22	622,072			Actual 2002	0	
	LCT (proxy tax is grossed-up)	23	3,935			Actual 2002	28,696	
92	Ontario Capital Tax (no gross-up since it is deductible)	24	33,313			Actual 2002	35,245	
93								
94								
95	Total PILs for Rate Adjustment MUST AGREE WITH 2002	25	659,319			Actual 2002	63,941	
96	RAM DECISION							
97								
98								
	IV) FUTURE TRUE-UPS							
	IV a) Calculation of the True-up Variance				DR/(CR)			
	In Additions:							
	Employee Benefit Plans - Accrued, Not Paid	3			0			
	Tax reserves deducted in prior year	4			0			
	Reserves from financial statements-end of year	4			0			
	Regulatory Adjustments	5			0			
	Other additions "Material" Items TAXREC	6			-83,642			
	Other additions "Material" Items TAXREC 2	6			0			
	In Deductions - positive numbers							
	Employee Benefit Plans - Paid Amounts	8			0			
	Items Capitalized for Regulatory Purposes	9			0			
	Regulatory Adjustments	10			0			
	Interest Adjustment for tax purposes (See Below - cell E206)	11			99,495			
	Tax reserves claimed in current year	4			0			
	Reserves from F/S beginning of year	4			0			
	Contributions to deferred income plans Contributions to pension plans	3			0			
117	Other deductions "Material" Items TAXREC	12			0			
118	Other deductions "Material" Item TAXREC Other deductions "Material" Item TAXREC 2	12			0			
119	Other deductions imaterial item TAXINEC 2	12			U			
	Total TRUE-UPS before tax effect	26		_	-183,137			
121	Total TROE-OF O before tax effect	20		_	-100,107			
	Income Tax Rate (excluding surtax) from 2002 Utility's tax return			x	37.50%			
123	moonio Tak Halo (choluanig cartax) nom 2002 cum jo tax rotani				01.0070			
	Income Tax Effect on True-up adjustments			_	-68,677			
125	a company				00,011			
126	Less: Miscellaneous Tax Credits	14			0			
127					Ĭ			
	Total Income Tax on True-ups				-68,677			
129	·				, .			
	Income Tax Rate used for gross-up (exclude surtax)	L			37.50%			
131								
	TRUE-UP VARIANCE ADJUSTMENT				-109,882			
133								
	IV b) Calculation of the Deferral Account Variance caused by							
134	changes in legislation							
135							1	
	REGULATORY TAXABLE INCOME /(LOSSES) (as reported in the initial]					
	estimate column)			=	1,006,719			
137	DEVICED CORPORATE INCOME.							
	REVISED CORPORATE INCOME TAX RATE			Х	38.62%			
139	DEVICED DECLIFATORY INCOME TAX				000 ===			
	REVISED REGULATORY INCOME TAX			=	388,795		1	
141	Local Deviced Missellenson: Terr Ore dite							
142	Less: Revised Miscellaneous Tax Credits			-	0	-		
143	Total Revised Regulatory Income Tax		 	-	200 705		+	
144 145	Total Neviseu Regulatory Illcome Tax			=	388,795			
140	Less: Regulatory Income Tax reported in the Initial Estimate Column (Cell		 				1	
146	C58)				388,795			
147	000)		 	É	300,793			
	Regulatory Income Tax Variance			=	1			
149	regulatory mounts ran variance			-			+	
. 40			1				1	

	A	Г п			- 1			
1	A PILs TAXES - EB-2010-	B ITEM	C Initial	D	E M of F	F M of F	G Tax	Н
	PILS DEFERRAL AND VARIANCE ACCOUNTS	IIEW	Estimate	-	Filing	Filing	Returns	
3	TAX CALCULATIONS (TAXCALC)		Estillate		Variance	Variance	Returns	
4	("Wires-only" business - see Tab TAXREC)				K-C	Explanation		-
5	0				N.O	Explanation	Version 2009.1	
	Utility Name: Erie Thames Powerlines Corporation						10.0.02000	
7	Reporting period: 2002							
8							Column	
9	Days in reporting period:	365	days				Brought	
10	Total days in the calendar year:	365	days				From	
11							TAXREC	
12			\$		\$		\$	
13								
	Ontario Capital Tax							
	Base			=	16,104,265			
152	Less: Exemption from tab Tax Rates, Table 2, cell C39			-	5,000,000			
153	Revised deemed taxable capital			=	11,104,265			
154	Detail Tab Tay Datas as II 054			-	0.00000/			
	Rate - Tab Tax Rates cell C54			Х	0.3000%			
156	Revised Ontario Capital Tax			-	22 242			
13/	Less: Ontario Capital Tax reported in the initial estimate column (Cell	1	1	=	33,313		+	\vdash
158	C70)		1	_	33,313		1	
159	Regulatory Ontario Capital Tax Variance	1		+-	00,010			\vdash
160		l	1		Ü		1	H
	Federal LCT	1						
162	Base				16,104,265			
163	Less: Exemption from tab Tax Rates, Table 2, cell C40			-	10,000,000			
	Revised Federal LCT			=	6,104,265			
165								
166	Rate (as a result of legislative changes) tab 'Tax Rates' cell C51				0.2250%			
167								
168	Gross Amount				13,735			
169	Less: Federal surtax			-	11,275			
170	Revised Net LCT			=	2,459			
171 172	Less: Federal LCT reported in the initial estimate column (Cell C82)			-	2,459			
	Regulatory Federal LCT Variance			=	2,439			
174	Regulatory Federal LCT Variance			+=	U			
175	Actual Income Tax Rate used for gross-up (exclude surtax)				37.50%			
176	riotaan moomo raxritato acca for grocci ap (cholado canax)				01.0070			
	Income Tax (grossed-up)			+	1			
	LCT (grossed-up)			+	0			
	Ontario Capital Tax			+	0			
180								
	DEFERRAL ACCOUNT VARIANCE ADJUSTMENT			=	1			
182								
183	TRUE-UP VARIANCE (from cell I130)			+	-109,882			
184					100.001			
185 186	Total Deferral Account Entry (Positive Entry = Debit) (Deferral Account Variance + True-up Variance)	-	 	=	-109,881		+	₩
186	(Deremai Account Variance + True-up Variance)	-	 	+				\vdash
188		 	 	+			+	\vdash
189		 		+			+	\vdash
	V) INTEREST PORTION OF TRUE-UP	1		+				\vdash
	Variance Caused By Phase-in of Deemed Debt						1	\Box
192		1						
	Total deemed interest (REGINFO)				583,780			
	Interest phased-in (Cell C37)				470,780			
195						·		
	Variance due to phase-in of debt component of MARR in rates			\perp	113,000			Ш
197	according to the Board's decision							\sqcup
198	Other Internet Verlances (i.e. Dame	-	1	+			+	
	Other Interest Variances (i.e. Borrowing Levels	-	 	+			+	₩
200 201	Above Deemed Debt per Rate Handbook) Interest deducted on MoF filing (Cell G37+G42)	-	 	+	683,275			\vdash
202	Total deemed interest (REGINFO CELL D62)	1	1	+	583,780		+	\vdash
203	Total doornou interest (INEOIN O OLLE DOZ)	 	 	+	303,700		+	\vdash
203	Variance caused by excess debt	 	 	+	99,495		+	\vdash
205		 	1	+	00,400		1	\vdash
	Interest Adjustment for Tax Purposes (carry forward to Cell E112)		1		99,495		1	\Box
207	,				,			
	Total Interest Variance				13,504			
209								
210								
211								

	Α	В	C	D	Ε .	F
	PILS TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only	
	TAX RETURN RECONCILIATION (TAXREC) (for "wires-only" business - see s. 72 OEB Act)		Corporate Tax	Eliminations	Tax Return	
4	(IOI WILES-OITY DUSTILESS - SEE S. 72 OEB ACT)		Return		Return	
5			Return		Version 2009.1	
6	Section A: Identification:					
7	Utility Name: Erie Thames Powerlines Corporation					
	Reporting period: 2002					
9	Taxation Year's start date:					
	Taxation Year's end date:					
	Number of days in taxation year:		365	days		
12	Please enter the Materiality Level :		20,130	< - enter materiality	lovol	
14	(0.25% x Rate Base x CER)	Y/N	Y	< - enter materiality	icvei	
15	(0.25% x Net Assets)	Y/N	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			
	(Please complete the questionnaire in the Background questionnaire v	vorksh	eet.)			
19						
	Note: Carry forward Wires-only Data to Tab "TAXCALC" Column K					
21	Section B: Financial statements data:					
23	Input unconsolidated financial statement data submitted with Tax returns.					
24	The actual categories of the income statements should be used.					
	If required please change the descriptions except for amortization, interest	expense	and provision for in	come tax		
26		L				
27	Please enter the non-wire operation's amount as a positive number, the pro			ll amounts		
28	in the "non-wires elimination column" as negative values in TAXREC and TA	AXREC	2.			
29						
	Income:	1	05 074 700		OF 074 700	
31	Energy Sales Distribution Revenue	+	25,271,722 4,496,964		25,271,722	
33	Other Income	+	4,496,964 70,271		4,496,964 70,271	
34	Miscellaneous income	+	132,434		132,434	
35		+	.02, .04		0	
	Revenue should be entered above this line					
37						
38	Costs and Expenses:					
39	Cost of energy purchased	-	25,271,722		25,271,722	
40	Administration	-	224,199		224,199	
41	Customer billing and collecting	-	171,803		171,803	
42 43	Operations and maintenance Amortization	-	2,520,343 804,129		2,520,343 804,129	
44	Ontario Capital Tax	-	35,245		35,245	
45	Customer Relations	-	25,175		25,175	
46	Regulatory and Professional	-	459,518		459,518	
47		-			0	
48		-			0	
49						
	Net Income Before Interest & Income Taxes EBIT	=	459,257	0	459,257	
51 52	Less: Interest expense for accounting purposes Provision for payments in lieu of income taxes	-	683,275 10,245		683,275 10,245	
	Net Income (loss)	=	-234,263	0	-234,263	
	(The Net Income (loss) on the MoF column should equal to the net income (loss)		204,200	Ü	204,200	
54	per financial statements on Schedule 1 of the tax return.)					
55	Ocaden O. Decemblishen					
	Section C: Reconciliation of accounting income to taxable income					
	From T2 Schedule 1 BOOK TO TAX ADDITIONS:					
	Provision for income tax	+	10,245	0	10,245	
	Federal large corporation tax	+	10,243	0	10,243	
	Depreciation & Amortization	+	804,129	0	804,129	
	Employee benefit plans-accrued, not paid	+	0	0	0	
63	Tax reserves - beginning of year	+	0	0		
	Reserves from financial statements- end of year	+		0		
	Regulatory adjustments on which true-up may apply (see A66)	+	400 (00	•	100.403	
	Items on which true-up does not apply "TAXREC 3"		100,482	0	·	
	Material addition items from TAXREC 2	+	0	0	0	
68 69	Other addition items (not Material) from TAXREC 2	+	0	0	0	
70	Subtotal		914,856	0	914.856	
71			2,500		0,000	
72	Other Additions: (Please explain the nature of the additions)					
	Recapture of CCA	+			0	•
	Non-deductible meals and entertainment expense	+			0	
	Capital items expensed	+			0	
	ONTARIO SPECIFIED TAX CREDITS	+			0	
77 78		+	0		0	
79		+	0		0	
80	Total Other Additions	=	0	0		
81	. Jian Guior riddillorid	<u> </u>	U	0	U	
82	Total Additions	=	914,856	0	914,856	
83						
	Recap Material Additions:					
85			0	0	0	
86			0	0		
87 88			0	0	0	
89			0	0		
90			0	0		
91			0			

	A	В	С	D	E	F
1	PILs TAXES - EB-2010-	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	
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						

	A	В	С	D	Е	F
1	PILs TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only	-
	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
4		0	Return			
5					Version 2009.1	
	BOOK TO TAX DEDUCTIONS:		530,569		530,569	
	Capital cost allowance Cumulative eligible capital deduction	-	41.098		41.098	
	Employee benefit plans-paid amounts	-	41,096		41,096	
	Items capitalized for regulatory purposes	-			0	
	Regulatory adjustments :	-			0	
102	CCA	-			0	
103	other deductions	-			0	
	Tax reserves - end of year	-	0	0	0	
	Reserves from financial statements- beginning of year	-		0	0	
	Contributions to deferred income plans Contributions to pension plans	-			0	
107	Items on which true-up does not apply "TAXREC 3"	+ -	168,660	0	168,660	
	Interest capitalized for accounting deducted for tax	_	0	0	000,000	
	Material deduction items from TAXREC 2	-	0	0	0	
	Other deduction items (not Material) from TAXREC 2	-	4,719	0	4,719	
112	· · · · · · · · · · · · · · · · · · ·		·		·	
113	Subtotal	=	745,046	0	745,046	
	Other deductions (Please explain the nature of the deductions)					
	Charitable donations - tax basis	-			0	
116		-	0		0	
117 118		-	0		0	
119		-			0	
120	Total Other Deductions	=	0	0	0	
121	Total Other Deddenone		J	Ü	Ü	
122	Total Deductions	=	745,046	0	745,046	
123						
	Recap Material Deductions:					
125			0	0	0	
126			0	0	0	
127 128			0	0	0	
129			0	0	0	
	Total Other Deductions exceed materiality level		0	0	0	
	Other Deductions less than materiality level		0	0	0	
	Total Other Deductions		0	0	0	
133						
	TAXABLE INCOME	=	-64,453	0	-64,453	
	DEDUCT:					
136	Non-capital loss applied positive number	-			0	
137 138	Net capital loss applied positive number	-			0	
	NET TAXABLE INCOME	=	-64.453	0	-64,453	
140			5 .,400		0.,400	
_	FROM ACTUAL TAX RETURNS					
	Net Federal Income Tax (Must agree with tax return)	+	0		0	
	Net Ontario Income Tax (Must agree with tax return)	+	0		0	
144	Subtotal	=	0	0	0	
	Less: Miscellaneous tax credits (Must agree with tax returns)	-	0		0	
	Total Income Tax	=	0	0	0	
147 148	FROM ACTUAL TAX RETURNS					
	Net Federal Income Tax Rate (Must agree with tax return)		0.00%		0.00%	
	Net Ontario Income Tax Rate (Must agree with tax return)		0.00%		0.00%	
151	Blended Income Tax Rate		0.00%	******	0.00%	
152						
	Section F: Income and Capital Taxes					
154	PEG.19	-				
	RECAP					
	Total Income Taxes Ontario Capital Tax	+	35,245	0	0 35,245	
	Federal Large Corporations Tax	+	28,696		35,245 28,696	
159	Todoral Edigo Odiporaliona Tax	+ + +	20,090		20,090	
	Total income and capital taxes	=	63,941	0	63,941	
160						

	A	В	С	D	Е	F
1	PILs TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only	
2	Tax and Accounting Reserves		Corporate	Eliminations	Tax	
3	For MoF Column of TAXCALC		Tax		Return	
4	(for "wires-only" business - see s. 72 OEB Act)		Return			
5	0				Version 2009.1	
6	INTERNAL ELECTRICAL DE LA CONTRACTOR DE					
7	Utility Name: Erie Thames Powerlines Corporation					
9	Reporting period: 2002					
	TAX RESERVES					
11	TAX REDERVED					
	Beginning of Year:					
13					0	
14	Reserve for doubtful accounts ss. 20(1)(I)				0	
15	Reserve for goods & services ss.20(1)(m)				0	
	Reserve for unpaid amounts ss.20(1)(n)				0	
	Debt and share issue expenses ss.20(1)(e)				0	
18	Other - Please describe		0		0	
19	Other - Please describe				0	
20					0	
21 22	Total (corp. forward to the TAYREC workshoot)		0	0	0	
23	Total (carry forward to the TAXREC worksheet)		0	U	U	
24	End of Year:			1		
25					0	
	Reserve for doubtful accounts ss. 20(1)(l)				0	
27	Reserve for goods & services ss.20(1)(m)				0	
28	Reserve for unpaid amounts ss.20(1)(n)				0	
29	Debt and share issue expenses ss.20(1)(e)				0	
	Other - Please describe		0		0	
31	Other - Please describe				0	
32					0	
33	I de la de la				0	
_	Insert line above this line					
35 36	Total (carry forward to the TAXREC worksheet)		0	0	0	
37						
	FINANCIAL STATEMENT RESERVES					
39	THANGAE GTATEMENT RECERVES					
_	Beginning of Year:					
41					0	
42					0	
	Environmental				0	
	Allowance for doubtful accounts				0	
	Inventory obsolescence				0	
	Property taxes		E 000 00 t		0	
47 48	Other - EMPLOYEE FUTURE BENEFITS Other - Please describe		5,309,804		5,309,804	
48	Other - Flease describe				0	
	Total (carry forward to the TAXREC worksheet)		5,309,804	0	5,309,804	
51	1.5. (Carry formation to the TANKEO Workshoot)		3,303,004	0	0,000,004	
	End of Year:					
53					0	
54					0	
55	Environmental				0	
56	Other Liabilities (2405) - Allowance for doubtful accounts		0		0	
57	Inventory obsolescence				0	
58	Property taxes		F		0	
59	Other - EMPLOYEE FUTURE BENEFITS		5,648,133		5,648,133	
61	Other - Please describe				0	
	Insert line above this line				0	
63	Total (carry forward to the TAXREC worksheet)		5,648,133	0	5,648,133	
64	Total total AVIVEO MOINSHEEL)		3,040,133	0	3,040,133	
<u> </u>			1			

	A	ь	С	D	Е	F
1	A	В	C	U	E	- г
	PILs TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only	
	TAX RETURN RECONCILIATION (TAXREC 2)	LIIVE	Corporate	Eliminations	Tax	
	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
	RATEPAYERS ONLY		Return			
6	Shareholder-only Items should be shown on TAXREC 3				Version 2009.1	
7						
8	Utility Name: Erie Thames Powerlines Corporation					
	Reporting period: 2002					
	Number of days in taxation year:		365			
11	Materiality Level:		20,130			
13 14						
	Section C: Reconciliation of accounting income to taxable income					
	Add:					
17	Auu.	+			0	
	Gain on sale of eligible capital property	+			0	
	Loss on disposal of assets	+			0	
	Charitable donations (Only if it benefits ratepayers)	+			0	
21	Taxable capital gains	+			0	
22		+			0	
	Scientific research expenditures deducted	+			0	
24	per financial statements	+			0	
	Capitalized interest	+			0	
	Soft costs on construction and renovation of buildings	+			0	
	Capital items expensed Debt issue expense	+			0	
	Financing fees deducted in books	T +			0	
	Gain on settlement of debt	+			0	
	Interest paid on income debentures	+			0	
	Recapture of SR&ED expenditures	+			0	
	Share issue expense	+			0	
	Write down of capital property	+			0	
35	Amounts received in respect of qualifying environment trust	+			0	
	Provision for bad debts	+			0	
37		+			0	
38		+			0	
39		+			0	
	Other Additions: (please explain in detail the nature of the item)	+			0	
41		+			0	
43		+			0	
44		+			0	
45		+			Ü	
46	Total Additions	=	0	0	0	
47						
	Recap of Material Additions:					
49			0	0	0	
50			0	0		
51			0	0	0	
52 53			0	0		
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		
62			0	0	0	
63			0	0		
64			0	0	0	
65 66			0	0	0	
67			0	0		
68			0	0		
69			0	0	0	
70			0	0		
71			0	0		
72			0	0	0	
73			0	0		
74			0	0		
75			0	0		
76	7 . 114 100		0	0	0	
	Total Material additions		0	0		
	Other additions less than materiality level		0	0	0	
79	Total Additions		0	0	0	

	A	В	С	D	E	F
1						
	PILs TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only	
	TAX RETURN RECONCILIATION (TAXREC 2)		Corporate	Eliminations	Tax	
	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
5	RATEPAYERS ONLY		Return			
6	Shareholder-only Items should be shown on TAXREC 3				Version 2009.1	
7						
	Utility Name: Erie Thames Powerlines Corporation					
	Reporting period: 2002					
	Number of days in taxation year:		365			
	Materiality Level:		20,130			
12						
13						
80						
81	Deduct:					
82	Gain on disposal of assets per f/s	-	4,719		4,719	
83	Dividends not taxable under section 83	-			0	
84	Terminal loss from Schedule 8	-			0	
85	Depreciation in inventory, end of prior year	-			0	
	Scientific research expenses claimed in year from Form T661	-		_	0	
	Bad debts	-			0	
88	Book income of joint venture or partnership	-			0	
89	Equity in income from subsidiary or affiliates	-			0	
	Contributions to a qualifying environment trust	-			0	
	Other income from financial statements	-			0	
92		-				
93	OPEB Amounts Capitalized	-	0		0	
94		-			0	
95	Other deductions: (Please explain in detail the nature of the item)	-			0	
96	Non-taxable load transfers	-			0	
97	Prospectus & underwriting fees	-			0	
98		-			0	
99	Total Deductions	=	4,719	0	4,719	
100			.,	•	.,	
	Recap of Material Deductions:					
102			0	0	0	
103			0	0	0	
104			0	0	0	
105			0	0	0	
106			0	0	0	
107			0	0	0	
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	
_	Total Deductions exceed materiality level		0	0	0	
				0		
	Other deductions less than materiality level		4,719	0	4,719	
	Total Deductions		4,719	0	4,719	
122						

Piles TAKES - EB-2010-		Α		0		-	-
2 PiLE TAKES - ER-2010-	_	A	В	С	D	E	F
3 TA KETURN RECONCULATION (TAXEC 3) 5 TEMS ON WHICH TRUE-UP DOES NOT APPLY 7 Utility Name: Erie Thames Powerlines Corporation 7 Utility Name: Erie Thames Powerlines Corporation 7 Utility Name: Erie Thames Powerlines Corporation 7 Utility Name: Erie Thames Powerlines Corporation 7 Utility Name: Erie Thames Powerlines Corporation 8 Reporting period: 2002 9 Reporting period: 2002 9 Reporting period: 2002 1 Number of days in taxastion year: 9 Section C. Reconcilitation of accounting Income to taxable income 10 Reconstruct of capital cost allowance 11 Reconstruct of capital cost allowance 12 Cost adjustments 13 Cost of capital cost allowance 14 Cost of capital cost allowance 15 Reconstruction of capital cost allowance 16 Reconstruction of capital cost allowance 17 Add: 18 Reconstruction of capital cost allowance 19 Reconstruction of capital cost allowance 10 Reconstruction of capital cost allowance 10 Reconstruction of capital cost allowance 10 Reconstruction of capital cost allowance 11 Reconstruction of capital cost allowance 12 Cost of capital cost allowance 13 Reconstruction of capital cost allowance 14 Cost of capital cost allowance 15 Reconstruction of capital cost allowance 16 Reconstruction of capital cost allowance 17 Add: 18 Reconstruction of capital cost allowance 18 Cost of capital cost allowance 19 Cost of capital cost allowance 10 Cost of capital cost allowance 10 Cost of capital cost allowance 10 Cost of capital cost allowance 10 Cost of capital cost allowance 11 Cost of capital cost allowance 12 Cost of capital cost allowance 13 Reconstruction of capital cost allowance 14 Cost of capital cost allowance 15 Cost of capital cost allowance 16 Cost of capital cost allowance 17 Cost of capital cost allowance 18 Cost of capital cost allowance 19 Cost of capital cost allowance 19 Cost of capital cost allowance 19 Cost of capital cost allowance 19 Cost of capital cost allowance 19 Cost of capital cost allowance 10 Cost of capital cost allowance 10 Cost of capital cost allowance 10 Cost of capital cost allowan	_	DII TAVES ED SSIS					
Start Tembor Willier Tembor Willier Tembor Willier							
Tax Corporate Tax Return			LINIT	M of E	Non wines	Mires embr	
1	4		LINE			-	
Version 2009.1 Vers	5	ITEMS ON WHICH TRUE-UP DOES NOT APPLY		Corporate	Eliminations	Tax	
Builty Name: Eric Thames Powerlines Corporation	6	(for "wires-only" business - see s. 72 OEB Act)				Return	
1 Reporting period: 2002 1 Reporting period: 2002 1 Member of days in taxastion year: 3 869 1 1 Reporting period: 2002 2 Member of days in taxastion year: 3 869 1	_			Return			
10 Reporting period: 2002 20 20 20 20 20 20 2		Utility Name: Erie Thames Powerlines Corporation				Version 2009.1	
11 Reporting period: 2002 Number of days in taxation year: 13							
12 Number of days in taxasiton year:							
Section C; Reconciliation of accounting income to taxable income							
16 Section C: Reconciliation of accounting income to taxable income		Number of days in taxation year:		365			
Section C: Reconcilitation of accounting income to taxable income							
16 Section C: Reconciliation of accounting income to taxable income							
17 Add:	_						
18							
19 Recapture of capital cost allowance +	_	Add:					
20 CCA adjustments	_	Dtime oftime to the time to the t				0	
21 CEC adjustments			+				
22 Cain on sale of non-utility eligible capital property			+				
23 Cain on sale of utility eligible capital property +			+				
24 Loss from joint ventures or partnerships + 0 0			+				
25 Demed dividend income			+				
28 Loss in equity of subsidiaries and affiliates			+				
27 Loss on disposal of unitility assets +			+				
28			+				
29 Depreciation in inventory -end of year + 0 0 0 0 0 0 0 0 0			+				
30 Depreciation and amortization adjustments +			+				
31 Dividends credited to investment account + 0 0 1 1 1 1 1 1 1			+				
12 Non-deductible cub dues			+			0	
34 Non-deductible automobile costs +			+			0	
35 Domations - amount per books	33	Non-deductible club dues	+			0	
36	34	Non-deductible automobile costs	+			0	
Management bonuses unpaid after 180 days of year end	35	Donations - amount per books				0	
Imputed interest expense on Regulatory Assets	36	Interest and penalties on unpaid taxes				0	
1	37	Management bonuses unpaid after 180 days of year end				0	
40 Ontario capital tax adjustments		Imputed interest expense on Regulatory Assets					
1	_		+				
+ 0 0			+				
43 Other Additions: (please explain in detail the nature of the Item) +		Changes in Regulatory Asset balances	+				
Interest paid on LTD in excess of 7.25%			-				
+ 0 0 0 0 0 0 0 0 0							
1	_	Interest paid on LTD in excess of 7.25%	_				
1			+			0	
10							
+							
Total Additions on which true-up does not apply	_			0			
Deduct:		Total Additions on which two up does not only	+	400 400	0	100 100	
Deduct:		Total Additions on which true-up does not apply	=	100,482	0	100,482	
53 64 CCA adjustments 55 CEC adjustments 56 Depreciation and amortization adjustments 57 Gain on disposal of assets per financial statements 58 Financing fee amorization - considered to be interest expense for PILs 59 Imputed interest income on Regulatory Assets 50 Donations - amount deductible for tax purposes 60 Donations - amount deductible for tax purposes 61 Income from joint ventures or partnerships 62 - 00 63 PRE-MARKET OPENING ENERGY VARIANCE EXPENSES 64 - 00 65 - 00 66 - 00 67 Ontario capital tax adjustments to current or prior year 68 Changes in Regulatory Asset balances 70 Cotter deductions: (Please explain in detail the nature of the item) 70 Deferred and Prepaid Expenses 71 Cotal Deductions on which true-up does not apply 72 Total Deductions on which true-up does not apply 73 Total Deductions on which true-up does not apply 74 Total Deductions on which true-up does not apply 75 Total Deductions on which true-up does not apply 76 Total Deductions on which true-up does not apply 77 Total Deductions on which true-up does not apply 78 Total Deductions on which true-up does not apply 78 Total Deductions on which true-up does not apply 79 Total Deductions on which true-up does not apply 79 Total Deductions on which true-up does not apply 70 Total Deductions on which true-up does not apply		Deduct:	-				
CCA adjustments	_	Double.					
CEC adjustments -		CCA adjustments				0	
Depreciation and amortization adjustments							
Gain on disposal of assets per financial statements -							
Financing fee amorization - considered to be interest expense for PILs -			-				
Imputed interest income on Regulatory Assets			-				
Donations - amount deductible for tax purposes -							
Income from joint ventures or partnerships							
Contract Contract							
FRE-MARKET OPENING ENERGY VARIANCE EXPENSES -	62						
Changes in Regulatory Asset balances Changes in Regul	63	PRE-MARKET OPENING ENERGY VARIANCE EXPENSES					
Changes in Regulatory Asset balances -	64		-				
Contact Cont	65		-				
67 Ontario capital tax adjustments to current or prior year - 0 68 - 0 69 Changes in Regulatory Asset balances - 0 70 - 0 71 Other deductions: (Please explain in detail the nature of the item) - 0 72 Deferred and Prepaid Expenses - 168,660 168,660 73 - 0 0 0 74 - 0 0 0 75 - 0 0 0 76 Total Deductions on which true-up does not apply = 168,660 0 168,660 77 - 0 0 0 0	66		-				
Changes in Regulatory Asset balances -		Ontario capital tax adjustments to current or prior year	-				
70	68		-				
Other deductions: (Please explain in detail the nature of the item)	69	Changes in Regulatory Asset balances	-				
Deferred and Prepaid Expenses - 168,660 168,660	70		-				
73 74 75 76 76 76 77 78 78 79 79 70 70 70 70 70 70 70 70 70 70 70 70 70			_				
74	72	Deferred and Prepaid Expenses		168,660		168,660	
75 - 0 0 76 Total Deductions on which true-up does not apply = 168,660 0 168,660 77	73		_				
Total Deductions on which true-up does not apply = 168,660 0 168,660	74		_	0			
77							
		Total Deductions on which true-up does not apply	=	168,660	0	168,660	
78	77						
	78						

A B C D E F G H	PILS TAXES - EB-2010- Corporate Tax Rates Exemptions, Deductions, or Thresholds Utility Name: Erie Thames Powerlines Corporation Reporting period: 2002 Table 1 Rates Used in 2002 RAM PILS Applications for 2002 Income Range 0 200,001 to 5700,000 700,00
Carporate Tax Rates Exemptions, Deductions, or Thresholds Carporation	Corporate Tax Rates Version 2009.1
Exemptions Deductions Or Thresholds Utility Name: Eire Thames Powerlines Corporation	Table 1 Rates Used in 2002 RAM PILs Applications for 2002 Income Range 0 200,001 to to 700,000 room Tax Rate 2002 Income Tax Rate 2002 Ray Year 200,000 room Tax Rate 2002 room Tax Rate 2002 room Tax Ray 2002
Table 1 Table 2 Table 2 Table 3 Table 4 Table 4 Table 4 Table 5 Table 5 Table 6 Table 7 Tabl	Table 1 Tabl
Table 1 Table 1 Table 1 Table 1 Table 1 Table 1 Table 1 Table 1 Table 1 Table 1 Table 1 Table 1 Table 1 Table 1 Table 1 Table 1 Table 1 Table 1 Table 1 Table 2 Table 1 Table 2 Table 1 Table 2 Table 1 Table 2 Table 3 Tabl	Table 1 Rates Used in 2002 RAM PILs Applications for 2002 Income Range 0 200,000 to 700,000 roon, oncome Tax Rate Proxy Tax Year 2002 Federal (Includes surtax) 13.12% 26.12% 26.12% and Ontario blended 6.00% 6.00% 12.50% Blended rate 19.12% 34.12% 38.62% capital Tax Rate 0.300% CT rate 0.225%
Table 1 Rates Used in 2002 RAM PILs Applications for 2002 Income Range 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Table 1 Rates Used in 2002 RAM PILs Applications for 2002 Income Range
Rates Used in 2002 RAM PILs Applications for 2002	Compage Comp
Income Range	Come Range Com
Name Name	to 700,000 700
Table 2	Year 200,000 700,000
Income Tax Rate	Come Tax Rate
Proxy Tax Year	Proxy Tax Year 2002 Federal (Includes surtax)
13,12% 28,12% 28,12% 28,12% 28,12% 28,12% 28,12% 28,12% 28,12% 28,12% 28,12% 28,12% 34,12% 38,62% 3	13.12% 26.12% 26.12%
Second S	and Ontario blended 6.00% 6.00% 12.50% Blended rate 19.12% 34.12% 38.62% Capital Tax Rate 0.300% CCT rate 0.225%
Second S	and Ontario blended 6.00% 6.00% 12.50% Blended rate 19.12% 34.12% 38.62% Capital Tax Rate 0.300% CCT rate 0.225%
Separate	Blended rate 19.12% 34.12% 38.62% Capital Tax Rate 0.300% CT rate 0.225%
Capital Tax Rate	Capital Tax Rate 0.300%
CT rate	.CT rate 0.225%
CT rate	.CT rate 0.225%
Surtax	
Distail Capital Tax SSMM 4,606,000	Surfax 1.12%
Semption South S	Ontario Capital Tax MAX
Pederal Large	
Corporations Tax Stomm 9,812,000	ederal Large
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Table 2	
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Table 2 Table 2 Table 2 Table 2 Table 2 Table 2 Table 2 Table 2 Table 2 Table 2 Table 2 Table 3 Table 3 Table 3 Table 3 Table 4 Table 5 Table 5 Table 5 Table 6 Table 6 Table 6 Table 6 Table 6 Table 6 Table 7 Tabl	•
Expected Income Tax Rates for 2002 and Capital Tax Exemptions for 2002	TILS HIRING
Expected Income Tax Rates for 2002 and Capital Tax Exemptions for 2002	
Expected Income Tax Rates for 2002 and Capital Tax Exemptions for 2002	Table 2
Income Range	
Table 3 Tabl	
Year 200,000 700,000	
Income Tax Rate	
Current year 2002 13.12% 26.12% 26.12% 26.12% 26.12% 26.12% 26.12% 26.00% 2002 6.00% 6.00% 12.50% 2002 19.12% 32.12% 38.62% 26.12% 38.62% 26.12% 38.62% 26.12% 38.62% 26.12% 38.62% 26.12% 38.62% 26.12% 38.62% 26.12% 38.62% 26.12% 38.62% 26.12% 38.62% 26.12% 26.	
Table 3 Table 3 Table 3 Table 3 Table 3 Table 4 Table 5 Table 6 Tabl	
District Contact Con	
Capital Tax Rate	
Capital Tax Rate	
CT rate 2002 0.225%	2002 13.1270 32.1270 30.0270
CT rate 2002 0.225%	Capital Tay Pate 2002 0 300%
Surtax	
Ontario Capital Tax Exemption *** 2002 \$5MM 5,000,000 Federal Large Corporations Tax Exemption *** 2002 \$10MM 10,000,000 Exemption *** 2002 \$10MM 10,000,000 \$100 \$100 \$100 \$100 \$100 \$10	
Solution Solution	
Federal Large Corporations Tax Exemption *** 2002 ****Allocation of exemptions must comply with the Board's instructions regarding regulated activities. Table 3 Input Information from Utility's Actual 2002 Tax Returns Income Range 0 200,001 100 Year 200,000 700,000 Income Tax Rate Current year 2002 Federal (Includes surtax) Ontario 6.00% 9.75% 0.00% Blended rate 19.12% 31.87% 0.00% Capital Tax Rate LCT rate Surtax 0.300% LCT rate Surtax 1.12% Ontario Capital Tax Exemption * \$5MM \$3,3032,822 Exemption * * Include copies of the actual tax return allocation calculations in your	
Corporations Tax Stomm 10,000,000	exemption *** 2002 \$5MM
10,000,000 200,000 200,001 200,001 200,001 200,001 200,001 200,001 200,001 200,001 200,000 200,001 200,000 2	
Table 3 Tabl	corporations Tax 10,000,000 10,000,000
Table 3 Tabl	xemption *** 2002
Table 3 Input Information from Utility's Actual 2002 Tax Returns Income Range	**Allocation of exemptions must comply with the Board's instructions
Include copies of the actual tax return allocation calculations in your	egarding regulated activities.
Include copies of the actual tax return allocation calculations in your	Table 3
10	
To To To To To To To To	
Year 200,000 700,000	
Income Tax Rate	
Current year 2002	
13.12% 22.12% 0.00%	
Ontario 6.00% 9.75% 0.00% Blended rate 19.12% 31.87% 0.00% Capital Tax Rate 0.300% 0.225% 0.22	
19.12% 31.87% 0.00%	
Capital Tax Rate 0.300%	
LCT rate 0.225% 1.12% Ontario Capital Tax Exemption * \$5MM 3,709,585 Exemption * \$10MM 3,332,822 Exemption * \$10MM \$100MM	19.12% 31.81% U.UU%
LCT rate 0.225% 1.12% Ontario Capital Tax Exemption * \$5MM 3,709,585 Exemption * \$10MM 3,332,822 Exemption * \$10MM \$100MM	0.0000
Surtax Ontario Capital Tax Exemption * Somm MAX \$3,709,585 Federal Large Corporations Tax Exemption * Include copies of the actual tax return allocation calculations in your	
Ontario Capital Tax Exemption * \$5MM 3,709,585 Federal Large Corporations Tax Exemption * \$10MM 3,332,822 * Include copies of the actual tax return allocation calculations in your	
Exemption * \$5MM 3,709,565 Federal Large Corporations Tax Exemption * \$10MM 3,332,822 * Include copies of the actual tax return allocation calculations in your	
Exemption * \$5MM Federal Large Corporations Tax Exemption * \$10MM * Include copies of the actual tax return allocation calculations in your	
Corporations Tax Exemption * * Include copies of the actual tax return allocation calculations in your	exemption \$5MM
Exemption * \$10MM \$3,332,822 \$ * Include copies of the actual tax return allocation calculations in your	
* Include copies of the actual tax return allocation calculations in your	corporations Tax \$3,332,822
	xemption *
	Japanicolom Ontario Orzo pago 11, rodorar 12 deficació de

	A	В	С	D	E	F	G	Τ	I	J	K	L	M	Z	0
1	PILs TAXES - EB-2010-														
2	Analysis of PILs Tax Account	1562:													
3	Utility Name: Erie Thames Po-	werlin	es Corporation												Version 2009.1
4	Reporting period: 2002				Sign Conventi	on: -	+ for increase;	- fo	r decrease						0
5															
6															
7															
8	Year start:		01/08/2001		01/01/2002		01/01/2003		01/01/2004		01/01/2005		01/01/2006		
9	Year end:		31/12/2001		31/12/2002		31/12/2003		31/12/2004		31/12/2005		30/04/2006		Total
10															
11	Opening balance:	II	0		0		0		0		0		0		0
	Board-approved PILs tax	+/-													
12	proxy from Decisions (1)						0		0		0		0		0
	PILs proxy from April 1, 2005														
13	- input 9/12 of amount														0
	True-up Variance	+/-													
14	Adjustment Q4, 2001 (2)														0
	True-up Variance	+/-													
15	Adjustment (3)												-109,882		-109,882
	Deferral Account Variance														
16	Adjustment Q4, 2001 (4)														0
	Deferral Account Variance	+/-													
17	Adjustment (5)												1		1
	Adjustments to reported	+/-													
18	prior years' variances (6)														0
19	Carrying charges (7)	+/-													0
	PILs billed to (collected	-													i l
	from) customers (8)		0												0
21															
22	Ending balance: # 1562		0		0		0		0		0		-109,881		-109,881
23						•				-	<u> </u>	•		,	_

Uncollected PILs

24 26

28

31 32

37

38

39

40 41

42

43

45

46 47

48

49 50

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

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

- (1) (i) From the Board's Decision see Inclusion in Rates, Part III of the TAXCALC spreadsheet for Q4 2001 and 2002. 33 34 Please insert the Q4, 2001 proxy in column C even though it was approved effective March 1, 2002. 35 36
 - If the Board gave more than one decision in the year, calculate a weighted average proxy. (ii) If the Board approved different amounts, input the Board-approved amounts in cells C13 and E13.
 - (iii) Column G In 2003, the initial estimate should include the Q4 2001 PILs tax proxy and the 2002 PILs tax proxy.
 - (iv) Column I The Q4 2001 PILs tax proxy was removed from rates on April 1, 2004 and the 2002 PILs tax proxy remained.
 - (v) Column K The 2002 PILs tax proxy applies to January 1 to March 31, 2005, and the new 2005 PILs tax proxy from April 1 to December 31, 2005.
 - (vi) Column M The 2005 PILs tax proxy will used for the period from January 1 to April 30, 2006.
 - (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 trued up in 2002, 2003 and for the period January 1- March 31, 2004. Input the variance in the whole year reconcilation.
 - (3) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I132, of the TAXCALC spreadsheet. The true-up will compare to the 2002 proxy for 2002, 2003, 2004 and January 1 to March 31, 2005.
 - (4) From the Ministry of Finance Variance Column, under Future True-ups, Part IV b, cell I181, of the TAXCALC spreadsheet. The Q4, 2001 proxy has to be trued up in 2002, 2003 and for the period January 1- March 31, 2004. Input the deferral variance in the whole year reconciliation.
- 51 52 (5) From the Ministry of Finance Variance Column, under Future True-ups. Part IV a. cell I181, of the TAXCALC spreadsheet
 - The true-up will compare to the 2002 proxy for 2002, 2003, 2004 and January 1 to March 31, 2005.
 - (6) The correcting entry should be shown in the year the entry was made. The true-up of the carrying charges will have to be reviewed.
- 53 54 55 56 57 (7) Carrying charges are calculated on a simple interest basis.
 - (8) (i) PILs collected from customers from March 1, 2002 to March 31, 2004 were based on a fixed charge and a volumetric charge recovery by class. The PILs rate components for Q4, 2001and 2002 were calculated in the 2002 approved RAM on sheet 6 and sheet 8. In April 2004, the PILs recovery was based on the 2002 PILs tax proxy recovered by the volumetric rate by class as calculated on sheet 7 of the 2004 RAM. The 2005 PILs tax proxy is being recovered on a volumetric basis by class.
 - (ii) Collections should equal: (a) the actual volumes/ load (kWhs, kWs, Kva) for the period (including net unbilled at period end), multiplied by the PILs volumetric proxy rates by class (from the Q4, 2001and 2002 RAM worksheets) for 2002, 2003 and January 1 to March 31, 2004; plus, (b) customer counts by class in the same period multiplied by the PILs fixed charge rate components.
 - In 2004, use the Board-approved 2002 PILs proxy, recovered on a volumetric basis by class as calculated by the 2004 RAM, sheet 7, for the period April 1 to December 31, 2004, and add this total to the results from the sentence above for January 1 to March 31, 2004.
 - In 2005, use the Board-approved 2005 PILs proxy, recovered on a volumetric basis by class as calculated by the 2005 RAM, sheet 4, for the period April 1 to December 31, 2005. To this total, the 2004 volumetric PILs proxy rate by class should be used to calculate the recovery for the period January 1 to March 31, 2005.
- 60 61 62 63 64 65 67 68 70 71 72 73 74 (9) Any interim PILs recovery from Board Decisions will be recorded in APH Account # 1590. Final reconciliation of PILs proxy taxes 75 will have to include amounts from 1562 and from 1590. 76 77

	A	В	С	D	Е
1	PILs TAXES - EB-2010-				Version 2009.1
	REGULATORY INFORMATION (REGINFO)				
	Utility Name: Erie Thames Powerlines Corporation			Colour Code	
5	Reporting period: 2003			Input Cell	
	Days in reporting period:	365	days	Formula in Cell	
	Total days in the calendar year:	365	days		
8	, , , , , , , , , , , , , , , , , , , ,		5.5.75		
	BACKGROUND				
	Has the utility reviewed section 149(1) ITA to				
11	confirm that it is not subject to regular corporate		\//N.I	V	
12	tax (and therefore subject to PILs)?		Y/N	Υ	
	Was the utility recently acquired by Hydro One				
15	and now subject to s.89 & 90 PILs?		Y/N	N	
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)				
	Are the Ontario Capital Tax & Large Corporations Tax Exemptions	OCT	Y/N	Υ	
	shared among the corporate group?	LCT	Y/N	Υ	
	Please identify the % used to allocate the OCT and LCT exemptions in	OCT		100%	
22	Cells C65 & C74 in the TAXCALC spreadsheet.	LCT		100%	
	Accounting Year End		Date	31-Dec-03	
26	MARR NO TAX CALCULATIONS				Regulatory
	SHEET #7 FINAL RUD MODEL DATA				Income
	(FROM 1999 FINANCIAL STATEMENTS)				
	USE BOARD-APPROVED AMOUNTS				
30					
31	Rate Base (wires-only)			16,104,265	
33	Common Equity Ratio (CER)			50.00%	
	1-CER			50.00%	
50	Target Return On Equity			9.88%	
-				j	
70	Debt rate			7.25%	
41	Market Adjusted Revenue Requirement			1,379,330	
43	1999 return from RUD Sheet #7			525,094	525,094
45	Total Incremental revenue			854,236	
	Input: Board-approved dollar amounts phased-in			004,200	
47	Amount allowed in 2001			321,257	321,257
48	Amount allowed in 2002			266,990	266,990
49	Amount allowed in 2003 and 2004 (will be zero due to Bill 210			_	0
50	unless authorized by the Minister and the Board)				0
51 52	Amount allowed in 2005 - Third tranche of MARR re: CDM Other Board-approved changes to MARR or incremental revenue			0	0
53	Outor board-approved changes to warring of incremental revenue			0	0
54	Total Regulatory Income				1,113,341
55					
	Equity			8,052,133	
57	Deture et terret DOF			705 554	
58	Return at target ROE			795,551	
	Debt			8,052,133	
61				5,552,100	
	Deemed interest amount in 100% of MARR			583,780	
63					
	Phase-in of interest - Year 1 (2001)		1	358,205	
65 66	((D43+D47)/D41)*D61 Phase-in of interest - Year 2 (2002)			471,204	
67	((D43+D47+D48)/D41)*D61			471,204	
	Phase-in of interest - Year 3 (2003) and forward			471,204	
69	((D43+D47+D48)/D41)*D61 (due to Bill 210)			,_01	
	Phase-in of interest - 2005			583,780	
71					
72				1	

	A	В	С	D	E	F	G	Н
2	PILS TAXES - EB-2010- PILS DEFERRAL AND VARIANCE ACCOUNTS	ITEM	Initial Estimate		M of F Filing	M of F Filing	Tax Returns	
3	TAX CALCULATIONS (TAXCALC)				Variance	Variance		
5	("Wires-only" business - see Tab TAXREC)				K-C	Explanation	Version 2009.1	
7	Utility Name: Erie Thames Powerlines Corporation Reporting period: 2003							
8							Column	
10	Days in reporting period: Total days in the calendar year:	365 365	days days				Brought From	
11							TAXREC	
12			\$		\$		\$	
14	I) CORPORATE INCOME TAXES							
15	Regulatory Net Income REGINFO E53	1	1,112,341		483,731		1,596,072	
17	BOOK TO TAX ADJUSTMENTS							
19	Additions:							
20	Depreciation & Amortization Employee Benefit Plans - Accrued, Not Paid	3	866,731		-19,775 0		846,956 0	
22	Tax reserves - beginning of year	4			0		0	
23	Reserves from financial statements - end of year Regulatory Adjustments - increase in income	<u>4</u> 5	83,642		-83,642		0	
25	Other Additions (See Tab entitled "TAXREC")		00,042					
26 27	"Material" Items from "TAXREC" worksheet Other Additions (not "Material") "TAXREC"	6			0		0	
28	"Material Items from "TAXREC 2" worksheet	6			0		0	
29 30	Other Additions (not "Material") "TAXREC 2" Items on which true-up does not apply "TAXREC 3"	6			0		0	
31								
32	Deductions: Input positive numbers Capital Cost Allowance and CEC	7	585,215		52,176		637,391	
34	Employee Benefit Plans - Paid Amounts	8			0		0	
35 36	Items Capitalized for Regulatory Purposes Regulatory Adjustments - deduction for tax purposes in Item 5	9 10	0	_	0		0	
37 38	Interest Expense Deemed/ Incurred	11	470,780		112,013		582,793	
39	Tax reserves - end of year Reserves from financial statements - beginning of year	4			0		0	
40	Contributions to deferred income plans	3			0		0	
42	Contributions to pension plans Interest capitalized for accounting but deducted for tax	11			0		0	
43 44	Other Deductions (See Tab entitled "TAXREC") "Material" Items from "TAXREC" worksheet	12	0		0		0	
45	Other Deductions (not "Material") "TAXREC"	12	U		1		1	
46 47	Material Items from "TAXREC 2" worksheet Other Deductions (not "Material") "TAXREC 2"	12 12		H	0		0	
48	C&DM 2005 Incremental OM&A expenses per C&DM Plan		0		<u> </u>			
49 50	Items on which true-up does not apply "TAXREC 3"				0		0	
51	TAXABLE INCOME/ (LOSS)		1,006,719		216,124		1,222,843	
52 53	BLENDED INCOME TAX RATE							
54	Tab Tax Rates - Regulatory from Table 1; Actual from Table 3	13	38.62%		-8.3813%		30.24%	
55 56	REGULATORY INCOME TAX		388,795		-286,613	Actual	102,182	
57								
58 59	Miscellaneous Tax Credits	14			0	Actual	0	
60							100 100	
61	Total Regulatory Income Tax		388,795		-286,613	Actual	102,182	
63 64	III CADITAL TAYEO							
65	II) CAPITAL TAXES							
66 67	Ontario Base	15	16,104,265		566,692		16,670,957	
68	Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3	16	5,000,000		-1,280,011		3,719,989	
69 70	Taxable Capital		11,104,265		-713,319		12,950,968	
71	Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	17	0.3000%		0.0000%		0.3000%	
72 73	Ontario Capital Tax		33,313		5,540		38,853	
74								
75 76	Federal Large Corporations Tax Base	18	16,104,265		865,534		16,969,799	
77	Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3	19	10,000,000		-7,065,253		2,934,747	
78	Taxable Capital		6,104,265		-6,199,719		14,035,052	
80	Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	20	0.2250%		0.0000%		0.2250%	
82			13,735		17,844		31,579	
83	Less: Federal Surtax 1.12% x Taxable Income	21	11,275		2,421		13,696	
85	Net LCT		2,459		15,424		17,883	
86 87	III) INCLUSION IN RATES							
88			07.500					
89 90	Income Tax Rate used for gross- up (exclude surtax)		37.50%					
91 92	Income Tax (proxy tax is grossed-up) LCT (proxy tax is grossed-up)	22 23	622,072 3,935			Actual 2003 Actual 2003	102,182 27,794	
93	Ontario Capital Tax (no gross-up since it is deductible)	24	33,313			Actual 2003 Actual 2003	38,853	
94 95								
96		25	659,320			Actual 2003	168,829	
97 98	RAM DECISION							
99	IN SUTURE TRUE URO							
1100	IV) FUTURE TRUE-UPS				DR/(CR)			
101	IV a) Calculation of the True-up Variance				1-7			
101	IV a) Calculation of the True-up Variance In Additions:	2	1	\vdash	0			
101 102 103 104	IV a) Calculation of the True-up Variance In Additions: Employee Benefit Plans - Accrued, Not Paid Tax reserves deducted in prior year	3						
101 102 103 104 105	IV a) Calculation of the True-up Variance In Additions: Employee Benefit Plans - Accrued, Not Paid Tax reserves deducted in prior year Reserves from financial statements-end of year	4			-83 642			
101 102 103 104 105 106	IV a) Calculation of the True-up Variance In Additions: Employee Benefit Plans - Accrued, Not Paid Tax reserves deducted in prior year Reserves from financial statements-end of year Regulatory Adjustments Cother additions "Material" Items TAXREC	4 4 5 6			-83,642 0			
101 102 103 104 105 106 107	IV a) Calculation of the True-up Variance In Additions: Employee Benefit Plans - Accrued, Not Paid Tax reserves deducted in prior year Reserves from financial statements-end of year Regulatory Adjustments Other additions "Material" Items TAXREC Other additions "Material" Items TAXREC	4 4 5			-83,642			
101 102 103 104 105 106 107 108	IV a) Calculation of the True-up Variance In Additions: Employee Benefit Plans - Accrued, Not Paid Tax reserves deducted in prior year Reserves from financial statements-end of year Regulatory Adjustments Other additions "Material" Items TAXREC Other additions "Material" Items TAXREC 2 In Deductions - positive numbers Employee Benefit Plans - Paid Amounts	4 4 5 6 6 8			-83,642 0 0			
101 102 103 104 105 106 107 108 110	IV a) Calculation of the True-up Variance In Additions: Employee Benefit Plans - Accrued, Not Paid Tax reserves deducted in prior year Reserves from financial statements-end of year Regulatory Adjustments Regulatory Adjustments Cother additions	4 4 5 6 6 8 9			-83,642 0 0			
101 102 103 104 105 106 107 108 110 111 112	IV a) Calculation of the True-up Variance In Additions: Employee Benefit Plans - Accrued, Not Paid Tax reserves deducted in prior year Reserves from financial statements-end of year Regulatory Adjustments Other additions 'Material' Items TAXREC Other additions 'Material' Items TAXREC Other additions 'Material' Items TAXREC In Deductions - positive numbers Employee Benefit Plans - Paid Amounts Items Capitalized for Regulatory Purposes Regulatory Adjustments Interest Adjustment for Itax purposes (See Below - cell E207)	4 4 5 6 6 8 9 10			-83,642 0 0 0 0 0 0 0 0			
101 102 103 104 105 106 107 108 110 111 1112 113	IV a) Calculation of the True-up Variance In Additions: Employee Benefit Plans - Accrued, Not Paid Tax reserves deducted in prior year Regulatory Adjustments Other additions "Material" Items TAXREC Other additions "Material" Items TAXREC 2 In Deductions - positive numbers Employee Benefit Plans - Paid Amounts Items Capitalized for Regulatory Purposes Regulatory Adjustments Interest Adjustment for tax purposes (See Below - cell E207) Tax reserves claimed in current year	4 4 5 6 6 6 8 9			-83,642 0 0 0 0 0 0			
101 102 103 104 106 106 107 108 110 111 112 113 114 115	IV a) Calculation of the True-up Variance In Additions: Employee Benefit Plans - Accrued, Not Paid Tax reserves deducted in prior year Reserves from financial statements-end of year Regulatory Adjustments Other additions "Material" Items TAXREC Other additions "Material" Items TAXREC Other additions "Material" Items TAXREC 2 In Poductions - positive numbers Employee Benefit Plans - Paid Amounts Items Capitalized for Regulatory Purposes Regulatory Adjustments Interest Adjustment for tax purposes (See Below - cell E207) Tax reserves claimed in current year Reserves from F/S beginning of year Contributions to deferred income plans	4 4 5 6 6 8 9 10 11 4 4 3			-83,642 0 0 0 0 0 0 0 0 0 0 0 0			
101 102 103 104 105 106 107 108 109 110 111 111 112 113 114 115 116	IV a) Calculation of the True-up Variance In Additions: Employee Benefit Plans - Accrued, Not Paid Tax reserves deducted in prior year Reserves from financial statements-end of year Regulatory Adjustments Other additions "Material" Items TAXREC Other additions "Material" Items TAXREC 2 In Deductions - positive numbers Employee Benefit Plans - Paid Amounts Items Capitalized for Regulatory Purposes Regulatory Adjustments Interest Adjustment for tax purposes (See Below - cell E207) Tax reserves claimed in current year Reserves from F/S beginning of year Contributions to deferred income plans Contributions to deferred income plans Other deductions "Material" Items TAXREC	4 4 5 6 6 8 9 10 11 4 4 3 3			-83,642 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			
101 102 103 104 105 106 107 108 109 110 111 112 113 114 115 116 117 118	IV a) Calculation of the True-up Variance In Additions: Employee Benefit Plans - Accrued, Not Paid Tax reserves deducted in prior year Reserves from financial statements-end of year Regulatory Adjustments Other additions "Material" Items TAXREC Other additions "Material" Items TAXREC 2 In Deductions - positive numbers Employee Benefit Plans - Paid Amounts Items Capitalized for Regulatory Purposes Regulatory Adjustments Interest Adjustment for tax purposes (See Below - cell E207) Tax reserves caliemed in current year Reserves from F/S beginning of year Contributions to deferred income plans Contributions to deferred income plans Other deductions "Material" Items TAXREC Other deductions "Material" Items TAXREC 2	4 4 5 6 6 8 9 10 11 4 4 3 3			-83,642 0 0 0 0 0 0 0 0 0 0 0 0 0			
101 102 103 104 105 106 107 108 109 110 111 112 113 114 115 116 117 118 119 119 119 119 119 119 119 119 119	IV a) Calculation of the True-up Variance In Additions: Employee Benefit Plans - Accrued, Not Paid Tax reserves deducted in prior year Reserves from financial statements-end of year Regulatory Adjustments Other additions "Material" Items TAXREC Other additions "Material" Items TAXREC 2 In Deductions - positive numbers Employee Benefit Plans - Paid Amounts Items Capitalized for Regulatory Purposes Regulatory Adjustments Interest Adjustment for tax purposes (See Below - cell E207) Tax reserves claimed in current year Reserves from F/S beginning of year Contributions to deferred income plans Contributions to deferred income plans Other deductions "Material" Items TAXREC Other deductions "Material" Item TAXREC 2 Total TRUE-UPS before tax effect	4 4 5 6 6 8 9 10 11 4 4 3 3			-83,642 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			

Pict Available Pict Pi	\Box	A	В	С	D	E	F	G	Н
3 TAK ACAULATIONS (TAKACAC) 4 Versione Street Thannes Promotines Corporation 5 Versione Street Thannes Promotines Corporation 6 Version 2003 7 Deep virtual Promotines Corporation 7 Deep virtual Promotines Corporation 8 Version 2003 8 Survey 8 Survey 8 Survey 8 Survey 9 Sur		PILs TAXES - EB-2010-	ITEM						
Description of the Company of the Co	3	TAX CALCULATIONS (TAXCALC)		Esumate		Variance	Variance	Netullis	
Column Reporting period. 2005 Degree of the Column Reporting period. 300, 300, 300, 300, 300, 300, 300, 300		("Wires-only" business - see Tab TAXREC)			-	K-C	Explanation	Version 2009.1	
Davis In regarding periods Boys In regarding periods TAXREC		Utility Name: Erie Thames Powerlines Corporation							
10 Total days in the calendary year: 10 Total stage in the calendary year: 11 Total stage in the calendary year: 12 Income Tax Rate (sext) deep autis) from 2000 Utility's tax resum 12 Income Tax Rate (sext) deep autis) from 2000 Utility's tax resum 13 Income Tax Rate (sext) deep autis) from 2000 Utility's tax resum 14 Income Tax Rate (sext) deep autis) from 2000 Utility's tax resum 15 Income Tax Rate (sext) deep autis) from 2000 Utility's tax resum 16 Income Tax Rate (sext) deep autis) from 2000 Utility's tax resum 17 Income Tax Rate (sext) deep autis) from 2000 Utility's tax resum 18 Income Tax Rate (sext) deep autis) from 2000 Utility's tax resum 19 Income Tax Rate (sext) deep autis) from 2000 Utility's tax resum 19 Income Tax Rate (sext) deep autis) from 2000 Utility's tax resum 19 Income Tax Rate (sext) deep autis) from 2000 Utility's tax resum 19 Income Tax Rate (sext) deep autis) from 2000 Utility's tax resum 19 Income Tax Rate (sext) deep autis) from 2000 Utility's tax resum 19 Income Tax Rate (sext) deep autis) from 2000 Utility's tax resum 19 Income Tax Rate (sext) deep autis) from 2000 Utility's tax resum 19 Income Tax Rate (sext) deep autis) from 2000 Utility's tax resum 19 Income Tax Rate (sext) deep autis) from 2000 Utility's tax resum 19 Income Tax Rate (sext) deep autis) from 2000 Utility's tax resum 10 Income Tax Rate (sext) deep autis) from 2000 Utility's tax resum 10 Income Tax Rate (sext) deep autis) from 2000 Utility's tax resum 10 Income Tax Rate (sext) deep autis) from 2000 Utility's tax resum 10 Income Tax Rate (sext) deep autis) from 2000 Utility's tax resum 10 Income Tax Rate (sext) deep autis) from 2000 Utility's tax resum 10 Income Tax Rate (sext) deep autis) from 2000 Utility's tax resum 10 Income Tax Rate (sext) deep autis) from 2000 Utility's tax resum 10 Income Tax Rate (sext) deep autis) from 2000 Utility's tax resum 10 Income Tax Rate (sext) deep autis) from 2000 Utility's tax resum 10 Income Tax Rate (sext) deep autis) from 2000 Utility's tax resum 10 Income Tax Rate (sext) dee	8								
TARREC 100									
To provide the control of the contro	11							TAXREC	
200 200				\$		\$		\$	
10	123	Income Tax Rate (excluding surtax) from 2003 Utility's tax return			x	35.50%			
1.00 1.00	125	Income Tax Effect on True-up adjustments			=	-29,693			
1985 Content Tax Con True-upos		Less: Miscellaneous Tax Credits	14			0			
Sign promote Tax Rates used for gross-up (exclude sustax) 35.90% W 5) Calculation of the Deferral Account Variance caused by W 5) Calculation of the Deferral Account Variance caused by W 5) Calculation of the Deferral Account Variance caused by W 5) Calculation of the Deferral Account Variance caused by W 5) Calculation of the Deferral Account Variance caused by W 5) Calculation of the Deferral Account Variance caused by W 5) Calculation of the Deferral Account Variance caused by W 5) Calculation of the Deferral Account Variance caused by W 5) Calculation of the Deferral Account Variance Caused by Calculation Variance Caused by W 5) Calculation Variance Caused Calculation Variance Caused Calculation Variance Cal	128					20.602			
TOTAL CITY OF CARLOS CONTROL TO A STATE CONTROL TO	130	Total income Tax on True-ups				-29,693			
Section Sect		Income Tax Rate used for gross-up (exclude surtax)				35.50%			
By Up Calculation of the Deferral Account Variance caused by Chances in Indicistation BERLIN FOR YTAXABLE INCOME (LOSSES) (as reported in the initial professionate column) BERLIN FOR YTAXABLE INCOME (LOSSES) (as reported in the initial professionate column) BERLIN FOR FORMATION (LOSSES) (as reported in the initial professionate column) BERLIN FOR FORMATION (LOSSES) (as reported in the initial professionate column) BERLIN FORMATION (LOSSES) (LOSSES) (as reported in the initial professionate column) Calculation (Losses Regulatory Income Tax Credits Losses Revised Miscolarous Tax Credits Losses Revised Miscolarous (Losses Regulatory Income Tax (Particulation Column) Losses Regulatory Income Tax reported in the initial Estimate Column Losses Regulatory Income Tax Variance Losses Regulatory Income Tax Variance Losses Regulatory Income Tax Variance Losses Regulatory Income Tax Variance Losses Regulatory Income Tax Variance Losses Regulatory Income Tax Variance Losses Regulatory Income Tax Variance Losses Regulatory Income Tax Variance Losses Regulatory Income Tax Variance Losses Regulatory Income Tax Variance Losses Regulatory Income Tax Variance Losses Christian Capital Tax Losses Christian Capital Tax Variance Losses Christian	133	TRUE-UP VARIANCE ADJUSTMENT				-46,036			
100 100	134	IV b) Calculation of the Deferral Account Variance caused by			-				
REGULATORY TAXABLE INCOME (IACOSES) (as reported in the Initial Distribution country)	135	changes in legislation							
128 REVISED CORPORATE INCOME TAX RATE									
Tigo PetrySED CORPORATE NOOME TAX RATE		estimate column)			=	1,006,719			
Text Text	139	REVISED CORPORATE INCOME TAX RATE			х	36.62%			
153 Sees Revised Megelaterous Tax Checits	141	REVISED REGULATORY INCOME TAX			=	368,660			
144 Total Revised Regulatory income Tax		Less: Revised Miscellaneous Tax Credits				0			
Less Regulatory Income Tax reported in the Initial Estimate Column 1.	144								
147 (Car Css)					=	368,660			
148 Regulation Income Tax Variance	147	Less: Regulatory Income Tax reported in the Initial Estimate Column				388 705			
150	148								
TSZ Sues: Exemption from tab T ax Rates, Table 2, cell C39	149	Regulatory Income Tax Variance			=	-20,134			
153 Less: Exemption from tab Tax Rates, Table 2, cell C39					_	16 104 265			
156 Rate - Tab Tax Rates cell C54	153	Less: Exemption from tab Tax Rates, Table 2, cell C39			-	5,000,000			
156 Rate - Tab Tax Rates cell C54		Revised deemed taxable capital	-		=	11,104,265			
155 Revised Onlario Capital Tax reported in the initial estimate column (Cell 150 (C70) - 33,313 - 3	156	Rate - Tab Tax Rates cell C54			х	0.3000%			
156 C70 - 33.313					=	33,313			
160 Regulatory Ontaino Capital Tax Variance	159					33 313			
162 Edetral LCT	160				=	0			
163 Base		Federal LCT			-				
165 Revised Federal LCT					-				
167 Rate (as a result of legislative changes) tab Tax Rates' cell C51	165				=				
168 Gross Amount		Rate (as a result of legislative changes) tab 'Tax Rates' cell C51				0.2250%			
170 Less: Federal surtax						13 735			
173 Lass: Federal LCT reported in the initial estimate column (Cell C82)	170	Less: Federal surtax				11,275			
173 Lass: Federal LCT reported in the initial estimate column (Cell C82) - 2,459					=	2,459			
1756 Actual Income Tax Rate used for gross-up (exclude surtax) 35.50%	173				-				
178 Income Tax (grossed-up)	175				-				
178 Income Tax (grossed-up)		Actual Income Tax Rate used for gross-up (exclude surtax)				35.50%			
180	178					-31,216			
181		Ontario Capital Tax				0			
183	181					-31 216			
186 Total Deferral Account Entry (Positive Entry = Debit)	183								
188 Total Deferral Account Entry (Positive Entry = Debit)		IKUE-UP VARIANCE (from cell l132)			+	-46,036			
188	186				=	-77,251			
1991 V INTEREST PORTION OF TRUE-UP	188	претента Ассоинг variance + тrue-up variance)							
191 INTEREST PORTION OF TRUE-UP					H				
193 194 Total deemed interest (REGINFO) 583,780 195 Interest phased-in (Cell C37) 470,780 196 197 Variance due to phase-in of debt component of MARR in rates 113,000 198 according to the Board's decision 199 200 Other Interest Variances (i.e. Borrowing Levels 201 Above Deemed Debt per Rate Handbook 202 Interest deducted on MoF filling (Cell G37-G42) 582,793 203 Total deemed interest (REGINFO CELL D62) 204 205 Variance caused by excess debt 0 207 Interest Adjustment for Tax Purposes (carry forward to Cell E113) 0 208 194 194 194 194 194 208 195 195 195 195 195 195 209 200 200 200 200 200 200 200 200 200 200 200 200 200 200 200	191								
195 Interest phased-in (Cell C37) 470,780 196	193								
196	194								
1988 according to the Board's decision	196								
1992 2000 Other Interest Variances (i.e. Borrowing Levels 2011 Above Deemed Debt per Rate Handbook) 2022 Interest deducted on MoF filing (Cell G37+G42) 582,793 2031 Total deemed interest (REGINFO CELL D62) 5883,780 204 2051 Variance caused by excess debt 0 2052 2054 2054 2054 2055 Variance caused by excess debt 0 2056 2071 Interest Adjustment for Tax Purposes (carry forward to Cell E113) 0 2058 2058 2059 2		Variance due to phase-in of debt component of MARR in rates according to the Board's decision				113,000			
201 Above Deemed Debt per Rate Handbook	199								
202 Interest deducted on MoF filing (Cell G37+G42) 582,793 203 Total deemed interest (REGINFO CELL D62) 583,780 204 205 Variance caused by excess debt 0 206 207 Interest Adjustment for Tax Purposes (carry forward to Cell E113) 0 208 0	201	Above Deemed Debt per Rate Handbook)							
204	202	Interest deducted on MoF filing (Cell G37+G42)							_
206 207 Interest Adjustment for Tax Purposes (carry forward to Cell E113) 0	204								
208	206								_
	207	Interest Adjustment for Tax Purposes (carry forward to Cell E113)				0			
	209	Total Interest Variance				113,000			
210 211					H				
212									

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	Α	В	С		E	F	G
	PILs TAXES - EB-2010-	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			Return				
5					Version 2009.1		
	Section A: Identification:				70.0.0 2000		
	Utility Name: Erie Thames Powerlines Corporation						
8	Reporting period: 2003						
9	Taxation Year's start date:						
10	Taxation Year's end date:						
11	Number of days in taxation year:		365	days			
12							
	Please enter the Materiality Level :		20,130	< - enter materiality	, lovol		
		37/81		C - enter materiality	levei		
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					
	(Please complete the questionnaire in the Background questionnaire	works	heet.)				
19	<u>, , , , , , , , , , , , , , , , , , , </u>						
20	Note: Carry forward Wires-only Data to Tab "TAXCALC" Column K						
	Note: Carry forward Wifes-Only Data to Tab TANCALC Column N						
21							
	Section B: Financial statements data:						
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, interes	t expen	se and provision for	income tax			
26	, , , , , , , , , , , , , , , , , , ,		, , , , , , , , , , , , , , , , , , , ,				
	Please enter the non-wire operation's amount as a positive number, the p	roaram	automatically treats	all amounts			+
	in the "non-wires elimination column" as negative values in TAXREC and	TAYDE	automativally treats	un announts			
28	in the mon-wires elimination column as negative values in TAXREC and	IAXKE	UZ.				<u> </u>
29		1					
	Income:						
31	Energy Sales	+	25,258,871		25,258,871		
32	Distribution Revenue	+	4,841,754		4,841,754		
33	Other Income	+	315,172		315,172		
34			220,706		220,706		
	Miscellaneous income	+					
35		+	656,101		656,101		
	Revenue should be entered above this line						
37							
38	Costs and Expenses:						
39	Cost of energy purchased	_	25,258,871		25,258,871		
40	Administration	-	228,129		228,129		
41	Customer billing and collecting	-	339,182		339,182		
42	Operations and maintenance	-	846,956		846,956		
43	Amortization	-	2,737,455		2,737,455		
44	Ontario Capital Tax	-	38,853		38,853		
45	Capitalized	-			0		
46	Recovery of Regulatory Assets	-			0		
			004.000				
47	Regulatory and Professional		231,888		231,888		
48	Community Relations	-	15,198		15,198		
49							
50	Net Income Before Interest & Income Taxes EBIT	=	1,596,072	0	1,596,072		
51	Less: Interest expense for accounting purposes	-	582,793		582,793		
52	Provision for payments in lieu of income taxes	-	40,803		40,803		
	Net Income (loss)	=	972,476	0	972,476		
33		=	912,410	U	912,410		
54	(The Net Income (loss) on the MoF column should equal to the net income (loss)						
55	per financial statements on Schedule 1 of the tax return.)						
	Section C: Reconciliation of accounting income to taxable income	1					
	From T2 Schedule 1						
58	BOOK TO TAX ADDITIONS:						
	Provision for income tax	+	40,803	0	40,803		
	Federal large corporation tax	+	0	- C	.0,500		
			846,956	0	0.46.050		
	Depreciation & Amortization	+			846,956		ļ
	Employee benefit plans-accrued, not paid	+	0	0	0		
	Tax reserves - beginning of year	+	0	0	0		
64	Reserves from financial statements- end of year	+	0	0	0		
	Regulatory adjustments on which true-upmay apply (see A66)	+			0		
	Items on which true-up does not apply "TAXREC 3"		0	0	0		
			0	0	0		+
	Material addition items from TAXREC 2	+					ļ
	Other addition items (not Material) from TAXREC 2	+	0	0	0		
69		L					
70	Subtotal		887,759	0	887,759		
71							
	Other Additions: (Please explain the nature of the additions)						
					0		+
	Recapture of CCA	+					<u> </u>
	Non-deductible meals and entertainment expense	+	0		0		
	Capital items expensed -	+	0		0		
76		+	0		0		
77		+			0		
78		+			0		
79		+			0		+
	Total Other Addition-						
80	Total Other Additions	=	0	0	0		
81		1					
82	Total Additions	=	887,759	0	887,759		
83					-		
	Recap Material Additions:						
85			0	0	0		
55			U	U	U		1

Piles Park Park Non-wards Non-wards Piles Non-wards Piles Non-wards Piles Pi	A	В	С	D	Е	F	G
TAX REFUND RECONCILATION (TAXREC)						-	G
Section		LINE					
Comparison Com				Eliminations			
Total Content of the Content of th					Return		
Section)	Return				
Section	5				Version 2009.1		
Fig.	86		0	0	0	Ĭ	
Fig.	87		0	0	0		
10 10 10 10 10 10 10 10			-				
1					-		
1 0 0 0 0 0 0 0 0 0		+			-		
Strong Commission (see See See Am anatholism) (see		1					
10		1	-		-		
Second Content Additional Processing					•		
B SOOK TO TAX DEDUCTIONS:							
Section Sect	94 Total Other Additions		0	0	0		
Section Sect	95						
Section Sect	96 BOOK TO TAX DEDUCTIONS:						
Section Sect	97 Capital cost allowance	-	599.170		599.170		
Section Complete		-					
100 Image		00,221		00,221			
107 Regulation adjustments			0		0		
102 CCA			U				
103 of develocitions					·		
Total Charles Commission		_			-		
105 Neserves from financial statements: Depining of year							
Tool Contributions to delivered income plans							
107 Contributions to persist plans 0 0 0 0 0 0 0 0 0	105 Reserves from financial statements- beginning of year	-	0	0	0		
107 Contributions to persist plans 0 0 0 0 0 0 0 0 0	106 Contributions to deferred income plans	-			0		
108		-			0		
100 Interest capitalized for accounting deducted for tax			n	0			
110 Other deduction items (not MAXREC 2 . 0 0 0 0 0 0 111 Other deduction items (not MaxREC 2 . 0 0 0 0 0 0 112 114 Other deduction (Please explain the nature of the deductions)	100 Interest conitalized for accounting deducted for tax	-	Ů	0			
11 Office deduction items (not Material) from TAXREC 2					·		
113 Subtotal							
Subtotal		-	0	0	0		
114 Other deductions (Please explain the nature of the deductions)	[112]						
11-5 To agree to tax return		=	637,391	0	637,391		
11-5 To agree to tax return	114 Other deductions (Please explain the nature of the deductions)						
116		-	1		1		
177		-			0		
118		-			0		
190							
Total Other Deductions					Ů		
121		-			0		
Total Deductions		=	1	0	1		
123 124 Recap Material Deductions:							
124 Recap Material Deductions		=	637,392	0	637,392		
126							
126	124 Recap Material Deductions:						
127 0 0 0 0 0 0 0 0 128 128			0	0	0		
127	126		0	0	0		
128			0	0	0		
120					-		
130 Total Other Deductions exceed materiality level 1 0 0 1 1 1 1 1 1 1					-		
131 Other Deductions less than materiality level		1					
132 Total Other Deductions		1	0		0		
33			1		1		
TAXABLE INCOME			1	0	1		
135 DEDUCT:							
135 DEDUCT:		=	1,222,843	0	1,222,843		
37 Net capital loss applied positive number - 0 0 0 0 0 0 0 0							
37 Net capital loss applied positive number - 0 0 0 0 0 0 0 0	136 Non-capital loss applied positive number	-	884,925		884,925		
138 Charitable donations		-			0		
139 NET TAXABLE INCOME			0		0		
140		=		0	•		
141 FROM ACTUAL TAX RETURNS			33.,310		33.,310		
142 Net Federal Income Tax (Must agree with tax return)							+
143		_	01 500	0	01 506		
Subtotal							
145 Less: Miscellaneous tax credits (Must agree with tax returns) - 0 0 102,182 146 Total Income Tax = 102,182 0 102,182 147		_					
Total Income Tax				0	102,182		
147					0		
148 FROM ACTUAL TAX RETURNS		=	102,182	0	102,182		
148 FROM ACTUAL TAX RETURNS	147						
149 Net Federal Income Tax Rate (Must agree with tax return) 24.12% 24.12% Divide federal income tax by the tax return 150 Net Ontario Income Tax Rate (Must agree with tax return) 6.12% 6.12% Divide Ontario income tax by the tax return 151 Blended Income Tax Rate 30.24% 3							
150 Net Ontario Income Tax Rate (Must agree with tax return) 6.12% 6.12% Divide Ontario income tax by the translation of the translation of the translation of the translation of the translation of the translation of the translation of the translation of the translation of the translation of the translation of the translation of the translation of the translation of the translation of the translation of the translation of the translation of translation of the translation of translation o			24 12%		24 12%		Divide federal income tax by the taxable
151 Blended Income Tax Rate 30.24% 30.24%		1					
152		+					Divide Official income tax by the taxable
153 Section F: Income and Capital Taxes		-	30.24%		30.24%		
154 155 RECAP 156 Total Income Taxes + 102,182 0 102,182 157 Ontario Capital Tax + 38,853 38,853 158 Federal Large Corporations Tax + 27,794 27,794 159 - - - 160 Total income and capital taxes = 168,829 0 168,829		1					
155 RECAP		1					
156 Total Income Taxes							
157 Ontario Capital Tax + 38,853 158 Federal Large Corporations Tax + 27,794 159 - 27,794 160 Total income and capital taxes = 168,829 0 168,829		1					
157 Ontario Capital Tax + 38,853 158 Federal Large Corporations Tax + 27,794 159 - 27,794 160 Total income and capital taxes = 168,829 0 168,829	156 Total Income Taxes	+	102,182	0	102,182		
158 Federal Large Corporations Tax + 27,794 159 - 160 Total income and capital taxes = 168,829 0 168,829							
159		_					
160 Total income and capital taxes = 168,829 0 168,829		†	21,104		21,104		
		 _	169 920	0	169 920		
161		+=	100,029	U	100,629		
161	101	1					

	A	В	С	D	Е	F
1	PILs TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only	
	Tax and Accounting Reserves		Corporate	Eliminations	Tax	
	For MoF Column of TAXCALC		Tax		Return	
4	(for "wires-only" business - see s. 72 OEB Act)		Return			
5	0				Version 2009.1	
6						
	Utility Name: Erie Thames Powerlines Corporation					
	Reporting period: 2003					
9						
	TAX RESERVES					
11	5					
	Beginning of Year:				0	
13	Reserve for doubtful accounts ss. 20(1)(I)				0	
	Reserve for goods & services ss.20(1)(n) Reserve for goods & services ss.20(1)(m)				0	
	Reserve for unpaid amounts ss.20(1)(n)				0	
	Debt and share issue expenses ss.20(1)(e)				0	
	Other - Please describe				0	
-	Other - Please describe				0	
20					0	
21					0	
	Total (carry forward to the TAXREC worksheet)		0	0	0	
23						
	End of Year:					
25					0	
	Reserve for doubtful accounts ss. 20(1)(I)		0		0	
	Reserve for goods & services ss.20(1)(m)				0	
	Reserve for unpaid amounts ss.20(1)(n)				0	
	Debt and share issue expenses ss.20(1)(e) Other - Please describe				0	
	Other - Please describe Other - Please describe				0	
32	Other - Flease describe				0	
33					0	
	Insert line above this line				Ŭ	
	Total (carry forward to the TAXREC worksheet)		0	0	0	
36	the Company of the Co		-	-		
37						
38	FINANCIAL STATEMENT RESERVES					
39						
40	Beginning of Year:					
41					0	
42			0		0	
43			0		0	
44 45			0		0	
-	Other -EMPLOYEE FUTURE BENEFITS				0	
	Other - Please describe				0	
	Other - Please describe Other - Please describe				0	
49					0	
	Total (carry forward to the TAXREC worksheet)		0	0	0	
51	,					
	End of Year:					
53		-			0	
54			0		0	
55					0	
56			0		0	
57	Other EMDLOVEE FUTURE REMEETS				0	
	Other -EMPLOYEE FUTURE BENEFITS Other - Please describe				0	
	Other - Please describe Other - Please describe				0	
61	Outer - Fiedse describe				0	
	Insert line above this line				U	
	Total (carry forward to the TAXREC worksheet)		0	0	0	
64	Total Journal of the Tronce Worksheet		U	0	U	
<u> </u>						

	A	В	С	D	Е	F
1	A	D	Ü	<u> </u>	<u> </u>	'
	PILs TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only	
	TAX RETURN RECONCILIATION (TAXREC 2)	LIIVE	Corporate	Eliminations	Tax	
4	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
5	RATEPAYERS ONLY		Return			
	Shareholder-only Items should be shown on TAXREC 3				Version 2009.1	
7	•					
8	Utility Name: Erie Thames Powerlines Corporation					
9	Reporting period: 2003					
	Number of days in taxation year:		365			
	Materiality Level:		20,130			
12						
13						
14						
	Section C: Reconciliation of accounting income to taxable income					
17	Add:	+			0	
	Gain on sale of eligible capital property	+	0		0	
	Loss on disposal of assets	+	U		0	
	Charitable donations (Only if it benefits ratepayers)	+			0	
	Taxable capital gains	+			0	
22	Taxable dapital gaine	+			0	
	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	
	Debt issue expense	+			0	
	Financing fees deducted in books	+			0	
	Gain on settlement of debt	+			0	
	Interest paid on income debentures	+			0	
	Recapture of SR&ED expenditures	+			0	
	Share issue expense	+			0	
	Write down of capital property	+			0	
35	Amounts received in respect of qualifying environment trust	+			0	
36	Provision for bad debts	+			0	
38		+			0	
39		+			0	
	Other Additions: (please explain in detail the nature of the item)	+			0	
41	Outer reduitions. (piedoc explain in detail the flatare of the item)	+	0		0	
42		+	0		0	
43	ONTARIO SPECIFIED TAX CREDITS	+	_		0	
44		+			0	
45		+				
46	Total Additions	=	0	0	0	
47						
	Recap of Material Additions:					
49			0	0		
50			0	0		
51			0	0		
52 53			0	0		
54			0	0		
55			0	0		
56			0	0		
57			0	0		
58			0	0		
59			0	0		
60			0	0		
61			0	0		
62			0	0		
63			0	0		
64			0	0		
65			0	0		
66			0	0		
67			0	0		
68			0	0		
69			0	0		
70			0	0		
71			0	0		
72			0	0		
73 74			0	0		
74				0	0	

1 2 PILS TAXES - EB-2010- LINE M of F Non-Normal State of the Pilon of	,
3 TAX RETURN RECONCILIATION (TAXREC 2) Corporate Elimina (for "wires-only" business - see s. 72 OEB Act) Tax 5 RATEPAYERS ONLY Shareholder-only Items should be shown on TAXREC 3 7 8 Utility Name: Erie Thames Powerlines Corporation	ations Tax Return
4 (for "wires-only" business - see s. 72 OEB Act) 5 RATEPAYERS ONLY 6 Shareholder-only Items should be shown on TAXREC 3 7 8 Utility Name: Erie Thames Powerlines Corporation	Return
5 RATEPAYERS ONLY 6 Shareholder-only Items should be shown on TAXREC 3 7 8 Utility Name: Erie Thames Powerlines Corporation	
6 Shareholder-only Items should be shown on TAXREC 3 7 8 Utility Name: Erie Thames Powerlines Corporation	Version 2009.1
7 8 Utility Name: Erie Thames Powerlines Corporation	version 2009.1
8 Utility Name: Erie Thames Powerlines Corporation	
o Utility Name: Erie Traines Powerlines Corporation	
9 Reporting period: 2003	
10 Number of days in taxation year:	
11 Materiality Level: 20,130	
12	
13	
75 0	0 0
76 0	0 0
77 Total Material additions 0	0 0
78 Other additions less than materiality level 0	0 0
79 Total Additions 0	0 0
80	
81 Deduct:	
82 Gain on disposal of assets per f/s	0
83 Dividends not taxable under section 83 -	0
84 Terminal loss from Schedule 8 -	0
85 Depreciation in inventory, end of prior year -	0
86 Scientific research expenses claimed in year from Form T661 -	0
87 Bad debts - 88 Book income of joint venture or partnership -	0
88 Book income of joint venture or partnership - 89 Equity in income from subsidiary or affiliates -	0
90 Contributions to a qualifying environment trust	0
91 Other income from financial statements -	0
92 -	· ·
93 -	0
94 -	0
95 Other deductions: (Please explain in detail the nature of the item) -	0
96	0
97 - 0	0
98 -	0
99 Total Deductions = 0	0 0
100	
101 Recap of Material Deductions:	
102 0	0 0
103	0 0
104	0 0
105	0 0
106	0 0
108	0 0
109	0 0
110 0	0 0
111 0	0 0
112 0	0 0
113 0	0 0
114	0 0
115	0 0
116	0 0
117 0	0 0
118	0 0
119 Total Deductions exceed materiality level 0	0 0
120 Other deductions less than materiality level 0	0 0
121 Total Deductions 0	0 0
122	

PILS TAXES - E8-2010- 3 TAX RETURN RECONCULTION (TAXREC 3) 5 TEMPS ON WHICH TRUE-UP DOES NOT APPLY 6 OF Verse-ONLY Destines - 189 a. 12 CED Act of the Version of the Versi		A	В	С	D	E	F
Pitter TAKES - EB-2010	1		_	Ü		_	•
STAR RETURN RECONCLUATION (TAXREC 3) Shareholder-only litems should be shown on TAXREC 3 TEMS ON WHICH TRUE-UP DOES NOT APPLY Corporate Eliminations Tax Return Tax Tax Return Tax Return Tax Tax Tax Return Tax Ta		PILs TAXES - EB-2010-					
## Starkholder-only Items should be shown on TAXREC 3 TEMS ON WHICH TRUE-UP DOES NOT APPLY Tax							
Fire Micro No. Tax Tax Return Tax Tax Return Tax Tax Return Tax			LINE	M of F	Non-wires	Wires-only	
Comparison of the Comparison of Comparison						-	
Strilly Name: Erie Thames Powerlines Corporation Strill Willing Name: Erie Thames Powerlines Corporation Strill Reporting period: 2003 Strill Reporting Period: 2004 Strill Report Pe					Lillinations		
Section C: Reconciliation of accounting income to taxable income						Return	
10 Reporting period: 2003 11 Reporting period: 2003 12 Number of days in taxation year: 13 Section C. Reconciliation of accounting income to taxable income 17 Add: 18 Section C. Reconciliation of accounting income to taxable income 18 Recapture of capital cost allowance 19 Cock adjustments 10 Cock adjustm	_			Return			
To Reporting period: 2003 365		Utility Name: Erie Thames Powerlines Corporation				Version 2009.1	
11 Reporting period: 2003 13 Isolation of days in taxation year: 14 15 18 18 18 18 18 18 18							
12 Number of days in taxaston year:							
13 14 15 15 15 15 15 15 15							
15 Section C: Reconciliation of accounting income to taxable income		Number of days in taxation year:		365			
16 Section C: Reconciliation of accounting income to taxable income 17 Add: 18 18 Reaphtre of capital cost allowance							
15 Section C: Reconcillation of accounting income to taxable income	14						
17 Add:							
18 Recapture of capital cost allowance	16	Section C: Reconciliation of accounting income to taxable income					
13 Recapture of capital cost allowance	17	Add:					
20 CCA adjustments	18						
21 CEC adjustments	19	Recapture of capital cost allowance	+			0	
22 Sain on saled of non-utility eligible capital property	20	CCA adjustments	+			0	
22 Sain on saled 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 Demend dividend income				0			
25 Loss in equity of subsidiaries and affiliates							
27 Loss on disposal of utility assets							
28 Loss on disposal of non-utility assets + 0 0							
19 Depreciation in inventory -end of year							
10 Depreciation and amortization adjustments							
31 Dividends credited to investment account + 0 0							
12 Non-deductible enable + 0 0 3 Non-deductible club dues + 0 0 3 Non-deductible club dues + 0 0 3 Non-deductible club dues + 0 0 3 Non-deductible enable dues + 0 0 0 3 Non-deductible automobile costs + 0 0 0 0 3 Non-deductible automobile costs + 0 0 0 0 0 0 0 0 0							
33 Non-deductible automobile costs							
14 Non-deductible automobile costs							
155 Donations - amount per books							
156 Interest and penalties on unpaid taxes 0 0 37 Management boruses unpaid after 190 days of year end 0 0 0 0 0 0 0 0 0			т	0			
37 Management bonuses unpaid after 180 days of year end 0 0 0 0 0 0 0 0 0				U			
Sa							
39				0			
Analges in Regulatory Asset balances		Ontario capitai tax adjustments		U			
1		Observation Demoderate Assert had an ass					
A2 Other Additions: (please explain in detail the nature of the item)							
Additions: (please explain in detail the nature of the item)		imputed interest expense on Regulatory Assets					
44		Others Additional (places as plain in plate) the patient of the items)					
46		Other Additions. (please explain in detail the flature of the item)					
40 47 48 48 49 48 49 49 49 49			+			U	
Total Additions on which true-up does not apply				0		0	
A8		Total Additions on subtable one on december					
49 Deduct:		Total Additions on which true-up does not apply	=	U	Ü	U	
50		B. 1. 4					
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 amorization - considered to be interest expense for PILs - 0 56 Imputed interest income on Regulatory Assets - 0 57 Donations - amount deductible for tax purposes - 0 57 Donations on the contraction of the contraction of prior year - 0 59 - 0 0 60 Ontario capital tax adjustments to current or prior year - 0 0 60 Ontario capital tax adjustments to current or prior year - 0 0 0 61 - 0 0 0 0 0 0 0 62 Changes in Regulatory Asset balances - 0 0 0 0 0 0 0 0 0 0		Deduct:					
52 CEC adjustments - 0 53 Depreciation and amortization adjustments - 0 54 Gain on disposal of assets per financial statements - 0 55 Financing fee amorization - 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 - 0 60 Ontario capital tax adjustments to current or prior year - 0 61 - 0 62 Changes in Regulatory Asset balances - 0 63 - 0 64 - 0 65 - 0 66 - 0 67 - 0 68 Other deductions: (Please explain in detail the nature of the item) - 69 - 0 70 - 0 71 0 0 70		CCA adjustes at a					
53 Depreciation and amortization adjustments -	57	CCC adjustments	-			0	
54 Gain on disposal of assets per financial statements - 0 55 Financing fee amorization - 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 - 0 60 Ontario capital tax adjustments to current or prior year - 0 61 - 0 62 Changes in Regulatory Asset balances - 0 63 - 0 64 - 0 65 - 0 66 - 0 67 - 0 68 - 0 67 - 0 68 - 0 69 - 0 70 - 0 71 0 0 72 - 0 0 0 <	52	Description and exertinating a discrete sets	-			0	
55 Financing fee amorization - considered to be interest expense for PILs -							
Imputed interest income on Regulatory Assets -							
57 Donations - amount deductible for tax purposes - 0 58 Income from joint ventures or partnerships - 0 60 Ontario capital tax adjustments to current or prior year - 0 61							
10 10 10 10 10 10 10 10			_				
59			_				
Company Comp		income from joint ventures or partnerships					
61							
62 Changes in Regulatory Asset balances - 0 63 - 0 64 - 0 65 - 0 66 - 0 67 - 0 68 Other deductions: (Please explain in detail the nature of the item) - 0 69 - 0 0 70 - 0 0 71 0 0 72 - 0 0 73 - 0 0 74 Total Deductions on which true-up does not apply = 0 0 0		Ontario capital tax adjustments to current or prior year		0			
63							
64 - 0 65 - 0 66 - 0 67 - 0 68 Other deductions: (Please explain in detail the nature of the item) - 0 69 - 0 0 70 - 0 0 71 0 0 0 72 - 0 0 73 - 0 0 74 Total Deductions on which true-up does not apply = 0 0 75 - 0 0		Changes in Regulatory Asset balances					
65							
66 - 0 0							
67							
68 Other deductions: (Please explain in detail the nature of the item) - 0 69 - 0 0 70 - 0 0 71 0 0 0 72 - 0 0 73 - 0 0 74 Total Deductions on which true-up does not apply = 0 0 75 - 0 0 0			_				
69 - 0 70 - 0 71 0 0 72 - 0 0 73 - 0 0 74 Total Deductions on which true-up does not apply = 0 0 75 - 0 0							
Total Deductions on which true-up does not apply		Other deductions: (Please explain in detail the nature of the item)					
71 72 - 0 0 0 73 - 0 0 0 74 Total Deductions on which true-up does not apply = 0 0 0 75			_				
Total Deductions on which true-up does not apply			-			0	
73 - 0 0							
74 Total Deductions on which true-up does not apply = 0 0 0 0 75			-				
75			-				
		Total Deductions on which true-up does not apply	=	0	0	0	
[76]							
	76						

_	Α	В	С	D	Е	F
1 2	PILs TAXES - EB-2010- Corporate Tax Rates				`	/ersion 2009.
3	Exemptions, Deductions, or	r Threshold	s		•	/ El Sioli 2003.
4	Utility Name: Erie Thames F					
5	Reporting period: 2003					
6 7						Table 1
	Rates Used in 2003 RAM PI	Ls Applicat	ions for 2003			Table I
9	Income Range		0		225,001	
	RAM 2005		to		to	>700,000
11	luccione Terri Dete	Year	225,000		700,000	
	Income Tax Rate Proxy Tax Year	2003				
	Federal (Includes surtax)	2003	13.12%		22.12%	24.12%
5			5.50%		10.00%	12.50%
6	Blended rate		18.62%		32.12%	36.62%
17			0.0000/			
	Capital Tax Rate LCT rate		0.300% 0.225%			
	Surtax		1.12%			
Ť	Ontario Capital Tax	MAX				
21	Exemption **	\$5MM	5,000,000			
	Federal Large	MAX	10.000.000			
22	Corporations Tax	\$10MM	10,000,000			
	Exemption ** **Exemption amounts i	nust aara	e with the	Board-ann	royed 2001	3 RAM
	PILs filing	musi ayle	o with the l	soai u-app	10VEU 200	V IVAIN
3	Lo miny					
4						-
25 26	Expected Income Tax Rates	for 2002 o	nd Canital Ta	v Evenntier	e for 2002	Table 2
27	Income Range	101 2003 a	nd Capital Ta	A EXCHIPTION	225,001	
	Expected Rates		to		to	>700,000
29	•	Year	250,000		700,000	
	Income Tax Rate					
	Current year					
	Federal (Includes surtax) Ontario					
34	Blended rate	2003	18.62%		32.12%	36.62%
35	2.3/1404 /410	2000	10.0270		JZ. 1Z /0	00.0270
	Capital Tax Rate	2003	0.300%			
37	LCT rate	2003	0.225%			
38	Surtax	2003	1.12%			
30	Ontario Capital Tax	MAX	5,000,000			
J	Exemption *** 2003 Federal Large	\$5MM				
	Corporations Tax	MAX	10,000,000			
40	Exemption *** 2003	\$10MM	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
	***Allocation of exempt	tions mus	t comply w	ith the Bo	ard's instri	uctions
2	regarding regulated ac	tivities.				
13	1					Table 3
14	Input Information from Utili	ty's Actual		ırns		
15	<u> </u>		0		225,001	
ŀ6 ŀ7		Vac-	to		to	>700,000
	Income Tax Rate	Year	250,000		700,000	
	Current year	2003				
	Federal (Includes surtax)	2000				
	Ontario]				
52			18.62%		32.12%	36.62%
53						
	Capital Tax Rate		0.300%			
	LCT rate	ļ	0.225%			
טכ	Surtax Ontario Capital Tax	MAX	1.12%			
57	Exemption *	\$5MM	3,719,989			
	Federal Large					
	Corporations Tax	MAX \$10MM	2,934,747			
	Exemption *	·				
9	* Include copies of the					n your
0	submission: Ontario C	T23 page	11; federal	T2 Sched	ule 36	
	1					
	ı					

	A	В	С	D	Е	F	G	Н	I	J	K	L	М	Ν	0
1	PILs TAXES - EB-2010-														
2	Analysis of PILs Tax Account	1562:													
3	Utility Name: Erie Thames Pov	verline	es Corporation												Version 2009.1
4	Reporting period: 2003				Sign Convention	on: 4	for increase;	for	decrease						0
5															
6															
7															
8	Year start:		01/08/2001		01/01/2002		01/01/2003		01/01/2004		01/01/2005		01/01/2006		
9	Year end:		31/12/2001		31/12/2002		31/12/2003		31/12/2004		31/12/2005		30/04/2006		Total
10															
11	Opening balance:	=	0		0		0		0		0		0		0
	Board-approved PILs tax	+/-													
12	proxy from Decisions (1)						0		0		0				0
	PILs proxy from April 1, 2005														
13	- input 9/12 of amount														0
	True-up Variance	+/-													
14	Adjustment Q4, 2001 (2)		_				0								0
	True-up Variance	+/-													
15	Adjustment (3)		_		0								-46,036		-46,036
	Deferral Account Variance														
16	Adjustment Q4, 2001 (4)		_								0				0
	Deferral Account Variance	+/-													
17	Adjustment (5)				0								-31,216		-31,216
	Adjustments to reported	+/-													
18	prior years' variances (6)														0
19	Carrying charges (7)	+/-													0
	PILs billed to (collected														
20	from) customers (8)		0												0
21															
22	Ending balance: # 1562		0		0		0		0		0		-77,251		√ -77,251
23]														

Uncollected PILs 26

24 25

36

37

64

65

67

68 70

71 72 73

74

75

76

28 NOTE: The purpose of this worksheet is to show the movement in Account 1562 which establishes the receivable from or liability to ratepayers. 29 For explanation of Account 1562 please refer to Accounting Procedures Handbook for Electric Distribution Utilities and FAQ April 2003.

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

- 31 32 33 34 (1) (i) From the Board's Decision - see Inclusion in Rates, Part III of the TAXCALC spreadsheet for Q4 2001 and 2002. Please insert the Q4, 2001 proxy in column C even though it was approved effective March 1, 2002. 35 If the Board gave more than one decision in the year, calculate a weighted average proxy.
 - (ii) If the Board approved different amounts, input the Board-approved amounts in cells C13 and E13.
 - (iii) Column G In 2003, the initial estimate should include the Q4 2001 PILs tax proxy and the 2002 PILs tax proxy.
 - (iv) Column I The Q4 2001 PILs tax proxy was removed from rates on April 1, 2004 and the 2002 PILs tax proxy remained.
 - (v) Column K The 2002 PILs tax proxy applies to January 1 to March 31, 2005, and the new 2005 PILs tax proxy from April 1 to December 31, 2005.
 - (vi) Column M The 2005 PILs tax proxy will used for the period from January 1 to April 30, 2006.
- 38 39 40 41 42 (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 43 44 45 trued up in 2002, 2003 and for the period January 1- March 31, 2004. Input the variance in the whole year reconcilation.
- (3) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I132, of the TAXCALC spreadsheet. 46 47 The true-up will compare to the 2002 proxy for 2002, 2003, 2004 and January 1 to March 31, 2005.
- 48 (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 49 50 trued up in 2002, 2003 and for the period January 1- March 31, 2004. Input the deferral variance in the whole year reconciliation.
- 51 (5) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I181, of the TAXCALC spreadsheet. 52 53 The true-up will compare to the 2002 proxy for 2002, 2003, 2004 and January 1 to March 31, 2005.
- 54 55 56 57 (6) The correcting entry should be shown in the year the entry was made. The true-up of the carrying charges will have to be reviewed.
 - (7) Carrying charges are calculated on a simple interest basis.
- 58 (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 59 components for Q4, 2001and 2002 were calculated in the 2002 approved RAM on sheet 6 and sheet 8. In April 2004, the PILs recovery was based on the 60 2002 PILs tax proxy recovered by the volumetric rate by class as calculated on sheet 7 of the 2004 RAM. 61 62 63 The 2005 PILs tax proxy is being recovered on a volumetric basis by class.
 - (ii) Collections should equal: (a) the actual volumes/ load (kWhs, kWs, Kva) for the period (including net unbilled at period end), multiplied by the PILs volumetric proxy rates by class (from the Q4, 2001 and 2002 RAM worksheets) for 2002, 2003 and January 1 to March 31, 2004; plus, (b) customer counts by class in the same period multiplied by the PILs fixed charge rate components.
 - In 2004, use the Board-approved 2002 PILs proxy, recovered on a volumetric basis by class as calculated by the 2004 RAM, sheet 7, for the period April 1 to December 31, 2004, and add this total to the results from the sentence above for January 1 to March 31, 2004.
 - In 2005, use the Board-approved 2005 PILs proxy, recovered on a volumetric basis by class as calculated by the 2005 RAM, sheet 4, for the period April 1 to December 31, 2005. To this total, the 2004 volumetric PILs proxy rate by class should be used to calculate the recovery for the period January 1 to March 31, 2005.
 - (9) Any interim PILs recovery from Board Decisions will be recorded in APH Account # 1590. Final reconciliation of PILs proxy taxes will have to include amounts from 1562 and from 1590.

	A	В	С	D	E
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"		U		Version 2004.2
	REGULATORY INFORMATION (REGINFO)				RRR # 2.1.8
	Utility Name: Erie Thames Powerlines				1010 # 2.1.0
	Reporting period: 2004				
5	reporting portion 2001				
	Days in reporting period:	366	days		
7	Total days in the calendar year:	366	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	Υ	
1/	Was the utility recently acquired by Hydro One				
15	and now subject to s.89 & 90 PILs?		Y/N	N	
10					
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)				
	Are the Ontario Capital Tax & Large Corporations Tax Exemptions	OCT	Y/N	Υ	
20	shared among the corporate group?	LCT	Y/N	N	
	Please identify the % used to allocate the OCT and LCT exemptions in	OCT		0%	
	Cells C65 & C74 in the TAXCALC spreadsheet.	LCT		50%	
24	Accounting Year End		Date	12-31-2004	
20	MARR NO TAX CALCULATIONS				Regulatory
	SHEET #7 FINAL RUD MODEL DATA				Income
	(FROM 1999 FINANCIAL STATEMENTS)				income
	USE BOARD-APPROVED AMOUNTS				
30					
31	Rate Base (wires-only)			16,104,265	
33	Common Equity Ratio (CER)			50.00%	
7	1-CER			50.00%	
90	Target Return On Equity			9.88%	
	Debt rate			7.25%	
-0					
TZ	Market Adjusted Revenue Requirement			1,379,330	
43	1999 return from RUD Sheet #7			545,161	545,161
	Total Incremental revenue			834,169	
	Input: Board-approved dollar amounts phased-in				
47	Amount allowed in 2001			\$313,568	
48	Amount allowed in 2002			\$260,301	260,301
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
51 52					0
	Total Danislatows Impages				1 110 020
53 54	Total Regulatory Income				1,119,030
	Equity			8,052,133	
56	-1-···y			0,002,100	
	Return at target ROE			795,551	
58	<u> </u>				
	Debt			8,052,133	
60					
61 62	Deemed interest amount in 100% of MARR			583,780	
	Phase-in of interest - Year 1 (2001)			363,443	
64					
	Phase-in of interest - Year 2 (2002)			473,611	
66	((D43+D47+D48)/D41)*D61				
	Phase-in of interest - Year 3 (2003) and forward			473,611	
68	((D43+D47+D48)/D41)*D61 (due to Bill 210)				
69					
70 71					
_/					

_									
<u> </u>	A A	В	C	D E	F G F		J	K	L
	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	ITEM	Initial			M of F	M of F	M of F	
_	DEFERRAL/VARIANCE ACCOUNTS		Estimate			Filing	Filing	Filing	
	TAX CALCULATIONS (TAXCALC)					Variance	Variance		
	("Wires-only" business - see Tab TAXREC)					K-C	Explanation	(June)	
6	RRR # 2.1.8		•			•		Version 2004.2	
	Utility Name: Erie Thames Powerlines		\$		-	\$		\$	
_									
	Reporting period: 2004	000						Column	
	Days in reporting period:	366	days					Brought	
11	Total days in the calendar year:	366	days					From TAXREC	
12								TAXREC	
	I) CORPORATE INCOME TAXES								_
14	IJ CORFORATE INCOME TAXES								_
	Regulatory Net Income REGINFO E53	1	1,119,030			-507,029		612,001	
16	regulatory recombonic reconstruction		1,110,000			001,020		012,001	-
	BOOK TO TAX ADJUSTMENTS								-
18	DOCK TO TAKABOOTMENTO								-
	Additions:								
	Depreciation & Amortization	2	866,731			103,879		970,610	
	Employee Benefit Plans - Accrued, Not Paid	3				0		0	
	Tax reserves - beginning of year	4				0		0	
	Reserves from financial statements - end of year	4				0		0	\neg
	Regulatory Adjustments - increase in income	5	83,642			-83,642		0	
	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				0		0	
29	Other Additions (not "Material") "TAXREC 2"	6				0	·	0	
30		1							
	Deductions: Input positive numbers	1							
	Capital Cost Allowance and CEC	7	585,215			139,189		724,404	
	Employee Benefit Plans - Paid Amounts	8		\perp		0		0	
	Items Capitalized for Regulatory Purposes	9	0			0		0	
	Regulatory Adjustments - deduction for tax purposes in Item 5	10	0			0		0	
	Interest Expense Deemed/ Incurred	11	473,611			109,182		582,793	
	Tax reserves - end of year	4				0		0	
	Reserves from financial statements - beginning of year	4				0		0	
	Contributions to deferred income plans	3				0		0	
	Contributions to pension plans	3				0		0	
	Interest capitalized for accounting but deducted for tax	11				0		0	
42	Other Deductions (See Tab entitled "TAXREC")	40				0		0	
43	"Material" Items from "TAXREC" worksheet	12				0		0	
44 45	Other Deductions (not "Material") "TAXREC"	12				0		0	==
46	Material Items from "TAXREC 2" worksheet	12 12				-		-	
47	Other Deductions (not "Material") "TAXREC 2"	12				14,955		14,955	
48	TAXABLE INCOME/ (LOSS)		1,010,576			-223,466	Before loss C/F	260,459	_
49	TAXABLE INCOME/ (LOSS)		1,010,570		-+-	-223,400	Delute 1033 C/I	200,439	
	BLENDED INCOME TAX RATE	1							-
	Tab Tax Rates - Regulatory from Table 1; Actual from Table 3	13	38.62%	\dashv		-11.0003%		27.62%	-
52	rogalatory non-rabio i, riotadi non-rabio o	1.0	00.0270	++		11.000070		21.02/0	
	REGULATORY INCOME TAX	1	390,284			-318,346	Actual	71,938	\dashv
54		1				2.2,310		,230	\neg
55		1		1 1					
_	Miscellaneous Tax Credits	14				0	Actual	0	-
57									\neg
58	Total Regulatory Income Tax		390,284			-318,346	Actual	71,938	\neg
59	-			1 1				, , ,	\neg
60									\neg
61	II) CAPITAL TAXES								1
62									
	Ontario								
	Base	15	16,104,265			1,696,461	·	17,800,726	
65	Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3	16	5,000,000			-5,000,000		0	
66	Taxable Capital		11,104,265			-3,303,539		17,800,726	
67		<u> </u>		\longrightarrow					
68	Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	17	0.3000%	\rightarrow		0.0000%		0.3000%	
69	Outside Control Tour	ļ		-					
70	Ontario Capital Tax	 	33,313			20,089		53,402	
71	Fordered Lawrence Community - 7	 				1			
_	Federal Large Corporations Tax		40					47.000	
	Base	18	16,104,265	-		1,833,668		17,937,933	
	Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3	19	10,000,000			15,000,000		25,000,000	
75	Taxable Capital	 	6,104,265			16,833,668		0	
76	Deta Tau Batas Barrita T. C. A. A. C. T. C.		0.65===:	\rightarrow	++	0		2 2 2 2 2 2	
	Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	20	0.2250%	\rightarrow	-+-	-0.0250%		0.2000%	
78	Cross Amount of LCT before quitey effect /Tau-bla Castle U.D. (40.705	-	-++	40.705			
	Gross Amount of LCT before surtax offset (Taxable Capital x Rate)	24	13,735			-13,735		2.017	
80 81	Less: Federal Surtax 1.12% x Taxable Income	21	11,318			-8,401		2,917	-
	Net LCT		2,416			22.426		2.047	-
83	INGL LOT	1	2,416	\rightarrow	-+-	-22,136		-2,917	\dashv
UJ		1	1			1			

SECTION 93 PILS TAX GROSS-UP "SIMPIL" ITIEM Initial	Version 2004.2 \$ 4 71,938 4 0 4 53,402
3 TAX CALCULATIONS (TAXCALC)	(June) Version 2004.2 \$ 4 71,938 4 0 4 53,402
Wilros-only" business - see Tab TAXREC	Version 2004.2 \$ 4 71,938 4 0 4 53,402
S RRR # 2.1.8 S S S S S S S S S	Version 2004.2 \$ 4 71,938 4 0 4 53,402
\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$ 71,938 4 0 4 53,402
84	4 71,938 4 0 4 53,402
85	4 0 4 53,402
88 Income Tax (proxy tax is grossed-up)	4 0 4 53,402
88 Income Tax (proxy tax is grossed-up) 22 624,455	4 0 4 53,402
89 LCT (proxy tax is grossed-up) 23 3,866 Actual 200 90 Ontario Capital Tax (no gross-up since it is deductible) 24 33,313 Actual 200 91 92 93 Total PILs for Rate Adjustment MUST AGREE WITH 2002 25 661,634 Actual 200 94 RAM DECISION 95 Page 200 Page	4 0 4 53,402
90 Ontario Capital Tax (no gross-up since it is deductible) 24 33,313	4 53,402
92 93 70tal PILs for Rate Adjustment MUST AGREE WITH 2002 25 661,634	4 125,340
93 Total PILs for Rate Adjustment MUST AGREE WITH 2002 25 661,634	125,340
94	4 125,340
95 96 97 IV) FUTURE TRUE-UPS 98 V a) Calculation of the True-up Variance 99 In Additions: 99 In Additions: 99 In Additions: 90 I	
96 97 IV) FUTURE TRUE-UPS	
98 IV a) Calculation of the True-up Variance	
99 In Additions:	
100 Employee Benefit Plans - Accrued, Not Paid 3 0 0 101 Tax reserves deducted in prior year 4 0 0 102 Reserves from financial statements-end of year 4 0 0 103 Regulatory Adjustments 5 -83,642 104 Other additions "Material" Items TAXREC 6 0 0 105 Other additions "Material" Items TAXREC 2 6 0 0 106 In Deductions - positive numbers 0 107 Employee Benefit Plans - Paid Amounts 8 0 0 108 Items Capitalized for Regulatory Purposes 9 0 109 Regulatory Adjustments 10 0 109 Regulatory Adjustments 10 0 100	
101 Tax reserves deducted in prior year 4 0 0 102 Reserves from financial statements-end of year 4 0 0 103 Regulatory Adjustments 5 -83,642 104 Other additions "Material" Items TAXREC 6 0 105 Other additions "Material" Items TAXREC 2 6 0 106 In Deductions - positive numbers 0 107 Employee Benefit Plans - Paid Amounts 8 0 108 Items Capitalized for Regulatory Purposes 9 0 109 Regulatory Adjustments 10 0 100 Regulatory Adjustments 10 0 101 Regulatory Adjustments 10 0 102 Regulatory Adjustments 10 0 103 Regulatory Adjustments 10 0 104 Regulatory Adjustments 10 0 105 Regulatory Adjustments 10 0 107 Regulatory Adjustments 10 0 108 Regulatory Adjustments 10 0 108 Regulatory Adjustments 10 0 109 Regulatory Adjustments 10 0 109 Regulatory Adjustments 10 0 100 Regulatory Adjustments 10 0 101 Regulatory Adjustments 10 0 102 Regulatory Adjustments 10 0 103 Regulatory Adjustments 10 0 104 Regulatory Adjustments 10 0 105 Regulatory Adjustments 10 0 107 Regulatory Adjustments 10	
102 Reserves from financial statements-end of year 4 0 0 103 Regulatory Adjustments 5 -83,642 104 Other additions "Material" Items TAXREC 6 0 105 Other additions "Material" Items TAXREC 6 0 106 In Deductions - positive numbers 0 107 Employee Benefit Plans - Paid Amounts 8 0 108 Items Capitalized for Regulatory Purposes 9 0 109 Regulatory Adjustments 10 0	
103 Regulatory Adjustments 5 -83,642 104 Other additions "Material" Items TAXREC 6 0 105 Other additions "Material" Items TAXREC 2 6 0 106 In Deductions - positive numbers 0 107 Employee Benefit Plans - Paid Amounts 8 0 108 Items Capitalized for Regulatory Purposes 9 0 109 Regulatory Adjustments 10 0	
105 Other additions "Material" Items TAXREC 2 6 0 106 In Deductions - positive numbers 0 107 Employee Benefit Plans - Paid Amounts 8 0 108 Items Capitalized for Regulatory Purposes 9 0 109 Regulatory Adjustments 10 0	
106 In Deductions - positive numbers 107 Employee Benefit Plans - Paid Amounts 8 108 Items Capitalized for Regulatory Purposes 9 109 Regulatory Adjustments 10	
107 Employee Benefit Plans - Paid Amounts 8 0 108 Items Capitalized for Regulatory Purposes 9 0 109 Regulatory Adjustments 10 0	
108 Items Capitalized for Regulatory Purposes 9 0 109 Regulatory Adjustments 10 0	
[TTU]Interest Adjustment for tax purposes (See Below - cell I204) 11	
111 Tax reserves claimed in current year 4 0	
112 Reserves from F/S beginning of year 4 0	
113] Contributions to deferred income plans 3 0	
114 Contributions to pension plans 3 0	
115 Other deductions "Material" Items TAXREC	
116 Other deductions "Material" Item TAXREC 2 12 0 117 0 1 12 0 1 17 1 1 1 1 1 1 1	- -
118 Total TRUE-UPS before tax effect 26 = -83,642	
119	
120 Income Tax Rate (excluding surtax) from 2004 Utility's tax return x 32.20%	
121	
Table 1 ax Lifect on True-up adjustments	
124 Less: Miscellaneous Tax Credits 14 0	
125	
126 Total Income Tax on True-ups -26,933	
128 Income Tax Rate used for gross-up (exclude surtax) 32.20%	
129	
130 TRUE-UP VARIANCE ADJUSTMENT -39,724	
131	
IV b) Calculation of the Deferral Account Variance caused by	
132 changes in legislation	
REGULATORY TAXABLE INCOME /(LOSSES) (as reported in the initial	
134 (estimate column) = 1,010,576	
135	
136 REVISED CORPORATE INCOME TAX RATE x 33.32%	
138 REVISED REGULATORY INCOME TAX = 336,724	
139	
140 Less: Revised Miscellaneous Tax Credits	
141	
143	
Less: Regulatory Income Tax reported in the Initial Estimate Column (Cell	
144 C58) - <u>390,284</u>	
145 146 Regulatory Income Tax Variance = -53,561	
147	
148 Ontario Capital Tax	
149 Base = 16,104,265	
150 Less: Exemption from tab Tax Rates, Table 2, cell C39 - 5,000,000 151 Revised deemed taxable capital = 11,104,265	
151 Revised deemed taxable capital = 11,104,205	+
153 Rate - Tab Tax Rates cell C54 x 0.3000%	
154	
155 Revised Ontario Capital Tax = 33,313 Less: Ontario Capital Tax reported in the initial estimate column (Cell	
Less: Ontario Capital Tax reported in the initial estimate column (Cell	
157 Regulatory Ontario Capital Tax Variance = 0	
158	
159 Federal LCT	
160 Base 16,104,265 161 Less: Exemption from tab Tax Rates, Table 2, cell C40 - 50,000,000	
162 Revised Federal LCT = -33,895,735	
163	

	A	В	С	D	Е	F	G	Н	1	J	K	L
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	ITEM	Initial	+-	_		Ŭ		M of F	M of F	M of F	_
	DEFERRAL/VARIANCE ACCOUNTS		Estimate						Filing	Filing	Filing	
	TAX CALCULATIONS (TAXCALC)								Variance	Variance	9	
	("Wires-only" business - see Tab TAXREC)								K-C	Explanation	(June)	
	RRR # 2.1.8								1.0	Explanation	Version 2004.2	
6	Truck in Zamo		\$						\$		\$	
	Rate (as a result of legislative changes) tab 'Tax Rates' cell C51		•						0.2000%		Ψ	-
165	I cate (as a result of legislative chariges) tablifax (cates cell cor								0.200070			
	Gross Amount								0			
	Less: Federal surtax			1				_	0			
	Revised Net LCT							=	0			
169									U			
	Less: Federal LCT reported in the initial estimate column (Cell C82)							-	2,416			
_	Regulatory Federal LCT Variance							=	-2,416			
172	1 togulatory i duoral EO i valianoo								2,			
	Actual Income Tax Rate used for gross-up (exclude surtax)	 							32.20%			
174	ricial moonie rax riale accarior groce ap (exchade curtary								02.2070			
	Income Tax (grossed-up)							+	-78,998			
	LCT (grossed-up)							+	-3,564			
	Ontario Capital Tax							+	0			
178	ornario dapitar rax								-			
	DEFERRAL ACCOUNT VARIANCE ADJUSTMENT							=	-82,561			
180									,			
	TRUE-UP VARIANCE (from cell I130)							+	-39,724			
182	(,			
	Total Deferral Account Entry (Positive Entry = Debit)							=	-122,285			
	(Deferral Account Variance + True-up Variance)								,			
185	т т т т т т т т т т т т т т т т т т т											
186												
187												
	V) INTEREST PORTION OF TRUE-UP											
	Variance Caused By Phase-in of Deemed Debt											
190												
191	Total deemed interest (REGINFO)								583,780			
	Interest phased-in (Cell C36)								473,611			
193	. , , , ,								·			
194	Variance due to phase-in of debt component of MARR in rates								110,168			
195									·			
196												
197	Other Interest Variances (i.e. Borrowing Levels											
198	Above Deemed Debt per Rate Handbook)											
	Interest deducted on MoF filing (Cell K36+K41)								582,793			
	Total deemed interest (REGINFO CELL D61)								583,780			
201												
202	Variance caused by excess debt								0			
203												
	Interest Adjustment for Tax Purposes (carry forward to Cell I110)								0			
205												
	Total Interest Variance								110,168			
207												

	Λ.	В	С	D	Е	F
1	A SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	M of F			г
		LINE		Non-wires	Wires-only	
	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
	RRR # 2.1.8		Return			
5					Version 2004.2	
	Section A: Identification:					
	Utility Name: Erie Thames Powerlines					
8	Reporting period: 2004					
9	Taxation Year's start date: January 1st, 2004					
	Taxation Year's end date: December 31st, 2004					
	Number of days in taxation year:		366	days		
12						
	Please enter the Materiality Level :		20,130	- onter meteriality	lovol	
	(0.25% x Rate Base x CER)	V/N1	20,130	< - enter materiality	levei	
14		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			
	Does the utility carry on non-wires related operation?	Y/N	N			
18	(Please complete the questionnaire in the Background question	naire v	orksheet.)			
19						
20	Note: Carry forward Wires-only Data to Tab "TAXCALC" Column K					
21						
22	Section B: Financial statements data:					
23	Input unconsolidated financial statement data submitted with Tax re-	turns.				
_	The actual categories of the income statements should be used.					
	If required please change the descriptions except for amortization, in	iterest e	evnense and provisi	on for income tax		
26			mporios ana provisi	o for modifie tax		
27	Please enter the non-wire operation's amount as a positive number,	the r-	aram automaticall	troate all amazzate		
				u vats all alliOUIIIS		
28	in the "non-wires elimination column" as negative values in TAXREC	arid 17	ANTEUZ.			
29	In a constant of the constant					
	Income:	ļ	00.455		00 15	
31	Energy Sales	+	26,490,207		26,490,207	
32	Distribution Revenue	+	5,039,694		5,039,694	
33	Other Income	+	414,271		414,271]
34	Miscellaneous income	+	314,941		314,941	
35		+			0	
36	Revenue should be entered above this line				J	
37						
	Costs and Expenses:					
39	Cost of energy purchased	-	26,490,207		26,490,207	
40	Administration	-				
41			301,578		301,578	
	Customer billing and collecting	-	546,950		546,950	
42	Operations and maintenance	-	2,920,601		2,920,601	
43	Amortization	-	970,610		970,610	
44	Ontario Capital Tax	-	53,402		53,402	
45	Community Relations	-	33,218		33,218	
46	Regulatory and Professional	-	330,546		330,546	
47		-			0	
48		-			0	
49						
_	Net Income Before Interest & Income Taxes EBIT	=	612,001	0	612,001	
	Less: Interest expense for accounting purposes	-	582,793		582,793	
52	Provision for payments in lieu of income taxes	-	121,694		121,694	
			,	0		
53	Net Income (loss) (The Net Income (loss) on the MoF column should equal to the net income	=	-92,486	0	-92,486	
54	(loss) per financial statements on Schedule 1 of the tax return.					
55	(loss) per illiancial statements on schedule 1 of the tax return.					
	Section C: Reconciliation of accounting income to taxable incor	mo				
	From T2 Schedule 1	ne				
	BOOK TO TAX ADDITIONS:	—	101.5-		101.0-	
	Provision for income tax	+	121,694	0	121,694	
	Federal large corporation tax	+	0		070.040	
	Depreciation & Amortization	+	970,610	0	970,610	
	Employee benefit plans-accrued, not paid	+		0	0	
	Tax reserves - beginning of year	+	0	0	0	
	Reserves from financial statements- end of year	+	0	0	0	
	Regulatory adjustments	+			0	
	Material addition items from TAXREC 2	+	0	0	0	
	Other addition items (not Material) from TAXREC 2	+	0	0	0	
68						-
69	Subtotal		1,092,304	0	1,092,304	
70			,			
	Other Additions: (Please explain the nature of the additions)					
	Recapture of CCA	+			0	
	Non-deductible meals and entertainment expense	+			0	
	Capital items expensed	+			0	
75	очения пошо охронова	+			0	
76		+			0	
77		+			0	
78	T . 100 A 100	+			0	
79	Total Other Additions	=	0	0	0	
80		ļ				
81	Total Additions	=	1,092,304	0	1,092,304	
82						
83	Recap Material Additions:					
84			0	0	0	
85			0	0	0	
86			0		0	
87			0		0	
88			0		0	
89			0		0	
90			0		0	
	Total Other additions make visits to the					
	Total Other additions >materiality level		0		0	
	Other deductions (less than materiality level)		0		0	
	Total Other Additions		0	0	0	
94						
					-	

	A	В	С	D	E	F
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	M of F	Non-wires	Wires-only	-
_	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
4	RRR # 2.1.8		Return			
5					Version 2004.2	
	BOOK TO TAX DEDUCTIONS:					
	Capital cost allowance	-	688,859		688,859	
	Cumulative eligible capital deduction	-	35,545		35,545	
	Employee benefit plans-paid amounts Items capitalized for regulatory purposes	-			0	
	Regulatory adjustments :	-			0	
101	CCA	-			0	
102		-			0	
103	Tax reserves - end of year	-	0	0	0	
	Reserves from financial statements- beginning of year	-	0	0	0	
_	Contributions to deferred income plans	-			0	
	Contributions to pension plans	-			0	
	Interest capitalized for accounting deducted for tax Material deduction items from TAXREC 2	-	0	0	0	
	Other deduction items (not Material) from TAXREC 2	-	14,955	0	14,955	
110	entiti deduction temo (not material) nom montes		1 1,000		. 1,000	
111	Subtotal	=	739,359	0	739,359	
112	Other deductions (Please explain the nature of the deductions)					
	Charitable donations - tax basis	-			0	
114		-			0	
115 116		-			0	
117		-			0	
118	Total Other Deductions	=	0	0	0	
119			O	0	0	
120	Total Deductions	=	739,359	0	739,359	
121						•
122	Recap Material Deductions:					
123			0	0	0	
124			0	0	0	
125 126			0	0	0	
126			0	0	0	
	Total Other Deductions exceed materiality level		0	0	0	
	Other Deductions less than materiality level		0	0	0	
	Total Other Deductions		0	0	0	
131						
	TAXABLE INCOME	=	260,459	0	260,459	
	DEDUCT:					
134 135		-			0	
136	Net capital loss applied positive number	-			0	
	NET TAXABLE INCOME	=	260,459	0	260,459	
138	THE TOTAL MOSTILE		200,100		200,100	
	FROM ACTUAL TAX RETURNS					
	Net Federal Income Tax (Must agree with tax return)	+	57,613		57,613	
_	Net Ontario Income Tax (Must agree with tax return)	+	14,325		14,325	
142	Subtotal	=	71,938	0	71,938	
143	Less: Miscellaneous tax credits (Must agree with tax returns) Total Income Tax	-	71,938	0	71,938	
145	Total income Tax	=	71,930	U	71,930	
	FROM ACTUAL TAX RETURNS					
147	Net Federal Income Tax Rate (Must agree with tax return)		22.12%		22.12%	
148	Net Ontario Income Tax Rate (Must agree with tax return)		5.50%		5.50%	
149	Blended Income Tax Rate		27.62%		27.62%	
150						
151 152	Section D: Detailed calculation of Ontario Capital Tax					
	ONTARIO CAPITAL TAX					
	(From Ontario CT23)					
	PAID-UP CAPITAL					
156						
	Paid-up capital stock	+	8,038,524		8,038,524	
	Retained earnings (if deficit, deduct)	+/-	753,462		753,462	
	Capital and other surplus excluding	+			0	
	appraisal surplus Loans and advances	+	9,193,059		9,193,059	
	Bank loans	+	3,133,039		9,193,039	
	Bankers acceptances	+			0	
	Bonds and debentures payable	+			0	
	Mortgages payable	+			0	
	Lien notes payable	+			0	
	Deferred credits Contingent investment inventory and similar reserves	+	95,104		95,104	
	Contingent, investment, inventory and similar reserves Other reserves not allowed as deductions	+			0	
	Share of partnership(s), joint venture(s) paid-up capital	+			0	
171	Sub-total	=	18,080,149	0	18,080,149	
	Subtract:		,			
	Amounts deducted for income tax purposes in excess of amounts	-				
173	booked		168,008		168,008	
l	Deductible R&D expenditures and ONTTI costs deferred for	-				
	income tax		47.040.444		17.012.141	
175 176	Total (Net) Paid-up Capital	=	17,912,141	0	17,912,141	
	ELIGIBLE INVESTMENTS					
178						
	Bonds, lien notes, interest coupons	+			0	
	Mortgages due from other corporations	+			0	
181	Shares in other corporations	+			0	
	Loans and advances to unrelated corporations	+	142,216		142,216	
	Eligible loans and advances to related corporations	+			0	
184	Share of partnership(s) or joint venture(s) eligible investments	+			0	
100						

	A	В	С	D	E	F
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	M of F	Non-wires	Wires-only	
2	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
З	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
4	RRR # 2.1.8		Return			
5					Version 2004.2	
186	Total Eligible Investments	=	142,216	0	142,216	
187						

	A	В	С	D	E	F
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	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	RRR # 2.1.8		Return			
5					Version 2004.2	
188						
	TOTAL ASSETS					
190						
	Total assets per balance sheet	+	23,032,077		23,032,077	
	Mortgages or other liabilities deducted from assets	+	20,002,011		0	
193		+			0	
194		-			0	
195	Subtract: Investment in partnership(s)/joint venture(s)	-			U	
	Total access as adverted		00 000 077	0	00 000 077	
	Total assets as adjusted	=	23,032,077	0	23,032,077	
197						
	Add: (if deducted from assets)					
_	Contingent, investment, inventory and similar reserves	+			0	
	Other reserves not allowed as deductions	+			0	
201	Subtract:				0	
	Amounts deducted for income tax purposes in excess of amounts					
202	booked	-	168,008		168,008	
	Deductible R&D expenditures and ONTTI costs deferred	-			0	
203	for income tax					
	Subtract: Appraisal surplus if booked	-			0	
205		+/-			0	
206		.,			- 0	
207	Total Assets	=	22,864,069	0	22,864,069	
208	TOTAL MODELS	_	22,004,009	U	22,004,009	
209	Investment Allewance		444.44-	-	444.44-	
	Investment Allowance		111,415	0	111,415	
211	T. 11 0 % 1					
	Taxable Capital					
213						
	Net paid-up capital	+	17,912,141	0	17,912,141	
215	Subtract: Investment Allowance	-	111,415	0	111,415	
216						
217	Taxable Capital	=	17,800,726	0	17,800,726	
218	·					
219	Capital Tax Calculation					
220			0	0	0	
221	(Input in tab Tax Rates)		,			
222	Net Taxable Capital		17,800,726	0	17,800,726	
223	Net Taxable Capital		17,000,720	U	17,000,720	
224	Dete		0.20000/	0.20000/	0.20000/	
	Rate		0.3000%	0.3000%	0.3000%	
225	David to tovotton and		000	000	000	
	Days in taxation year		366	366	366	
227	Divide days by 366		1.00	1.00	1.00	
228						
229	Ontario Capital Tax (Must agree with CT23 return)		53,402	0	53,402	
230						
231	Section E: Detailed calculation of Large Corporation Tax					
232						
233	LARGE CORPORATION TAX					
234	(From Federal Schedule 33)					
	CAPITAL					
	ADD:					
	Reserves that have not been deducted in computing income for the					
237	year under Part I	+	95,104		95,104	
	Capital stock	+	8,038,524		8,038,524	
	Retained earnings	+	753,462		753,462	
	Contributed surplus	+	7.00, 102		0.00,702	
	Any other surpluses	+			0	
	Deferred unrealized foreign exchange gains	+			0	
	All loans and advances to the corporation	+	9,193,059		9,193,059	
243		+	9,193,059		9,193,059	
244	All indebtedness- bonds, debentures, notes, mortgages, bankers	+			0	
	acceptances, or similar obligations				0	
	Any dividends declared but not paid	+			0	
	All other indebtedness outstanding for more than 365 days	+			0	
247						
248		=	18,080,149	0	18,080,149	
249						
	DEDUCT:					
251	Deferred tax debit balance	-			0	
	Any deficit deducted in computing shareholders' equity	-			0	
	Any patronage dividends 135(1) deducted in computing income	-				
253	under Part I included in amounts above				0	
254		-			0	
255					Ü	
256	Subtotal	=	0	0	0	
257	Captolial	_	U	U	U	
	Canital for the year	- 1	10 000 140	0	10 000 140	
	Capital for the year		18,080,149	0	18,080,149	
259						1

	A	В	С	D	E	F
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	M of F	Non-wires	⊏ Wires-only	
2	TAX RETURN RECONCILIATION (TAXREC)	LINE	Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax	Eliminations	Return	
_	RRR # 2.1.8		Return		Keturn	
5	RRR # 2.1.8		Return		Version 2004.2	
_					version 2004.2	
	INVESTMENT ALLOWANCE					
261						
	Shares in another corporation	+			0	
	Loan or advance to another corporation	+	142,216		142,216	
	Bond, debenture, note, mortgage, or	+			0	
	similar obligation of another corporation	+			0	
	Long term debt of financial institution	+			0	
267	Dividend receivable from another corporation	+			0	
268	Debts of corporate partnerships that were not exempt from tax under Part I.3	+			0	
269	Interest in a partnership	+			0	
270	· ·					
271	Investment Allowance	=	142,216	0	142,216	
272					·	
273						
274	TAXABLE CAPITAL					
275						
	Capital for the year	=	18,080,149	0	18,080,149	
277			-,,		-,,	
	Deduct: Investment allowance	-	142,216	0	142,216	
279			,	-	,	
280	Taxable Capital for taxation year	=	17,937,933	0	17,937,933	
281			,,		,,	
	Deduct: Capital Deduction - maximum of \$50,000,000	-	25,000,000	0	25,000,000	
283	(Input in tab 'Tax Rates')				-,,	
284	Taxable Capital	=	0	0	0	
285					-	
286	Rate 0.225% in 2002 and 2003; 0.200% in 2004		0.20000%	0.20000%	0.20000%	
287	, , , , , , , , , , , , , , , , , , , ,		0.200074	0.200070	0	
	Days in year		366	366	366	
	Divide days by 366		1.0000	1.0000	1.0000	
290						
291	Gross Part I.3 Tax LCT (Must agree with tax return)	=	0	0	0	
292	The state of the s			Ü	U	
	Federal Surtax Rate		1.1200%	1.1200%	1.1200%	
294			25070	25070	20070	
	Less: Federal Surtax = Actual Surtax from tax return	-	2,917		2,917	
296			_,017		_,011	
	Net Part I.3 Tax - LCT Payable (Must agree with tax return)	=	0	0	0	
	(If surtax is greater than Gross LCT, then zero)		-		-	
299	<u>, </u>					
	Section F: Income and Capital Taxes					
301						
	RECAP FROM ABOVE:					
	Total Income Taxes	+	71,938	0	71,938	
	Ontario Capital Tax	+	53,402	0	53,402	
	Federal Large Corporations Tax	+	00,402	0	00,402	
306	gg	+ -	0	- C	Ü	
307	Total income and capital taxes	=	125,340	0	125,340	
308	with suprime turies		.20,040		120,040	
500	l .					

	A	В	С	D	Е	F
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	M of F	Non-wires	Wires-only	'
	Tax and Accounting Reserves	LIIVE	Corporate	Eliminations	Tax	
	For MoF Column of TAXCALC		Tax	Liiiiiiiddioiio	Return	
4	(for "wires-only" business - see s. 72 OEB Act)		Return		Rotuin	
	RRR # 2.1.8		rtotam		Version 2004.2	
6						
	Utility Name: Erie Thames Powerlines					
	Reporting period: 2004					
9						
10	TAX RESERVES					
11						
12	Beginning of Year:					
13					0	
	Reserve for doubtful accounts ss. 20(1)(I)				0	
	Reserve for goods & services ss.20(1)(m)				0	
	Reserve for unpaid amounts ss.20(1)(n)				0	
	Debt and share issue expenses ss.20(1)(e)				0	
	Other				0	
	Other				0	
20					0	
	Total (carry forward to the TAXREC worksheet)	1	0	0	0	
23	Total (carry forward to the TANKEC worksheet)		U	0	U	
	End of Year:					
25	End of real.				0	
	Reserve for doubtful accounts ss. 20(1)(I)				0	
	Reserve for goods & services ss.20(1)(m)				0	
	Reserve for unpaid amounts ss.20(1)(n)				0	
	Debt and share issue expenses ss.20(1)(e)				0	
	Other				0	
31	Other				0	
32					0	
33					0	
	Insert line above this line					
	Total (carry forward to the TAXREC worksheet)		0	0	0	
36						
37						
	FINANCIAL STATEMENT RESERVES					
39	Designing of Veer					
41	Beginning of Year:				0	
42					0	
	Environmental				0	
	Allowance for doubtful accounts				0	
	Inventory obsolescence				0	
	Property taxes				0	
	Other				0	
	Other				0	
49					0	
50	Total (carry forward to the TAXREC worksheet)		0	0	0	
51		<u> </u>				
	End of Year:	1				
53		1			0	
54	For instance and all				0	
	Environmental				0	
	Allowance for doubtful accounts				0	
50	Inventory obsolescence Property taxes	+			0	
	Other				0	
	Other				0	
61					0	
	Insert line above this line				0	
	Total (carry forward to the TAXREC worksheet)		0	0	0	
64	(1.3.7) 12111212121213131301					

	A	В	С	D	E	F
1	~				_	·
2	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	M of F	Non-wires	Wires-only	
	TAX RETURN RECONCILIATION (TAXREC 2)		Corporate	Eliminations	Tax	
5	(for "wires-only" business - see s. 72 OEB Act) RRR # 2.1.8		Tax Return		Return	
6	NNN # 2.1.0		Retuin		Version 2004.2	
7						
	Utility Name: Erie Thames Powerlines					
	Reporting period: 2004					
	Number of days in taxation year: Materiality Level:		366 20,130			
12	Materiality Level.		20,130			
	Section C: Reconciliation of accounting income to taxable income					
	Add:					
	Recapture of capital cost allowance	+			0	
	Gain on sale of eligible capital property Income or loss for tax purposes- joint ventures or partnerships	+			0	
	Loss in equity of subsidiaries and affiliates	+			0	
19	Loss on disposal of assets	+			0	
	Charitable donations	+			0	
	Taxable capital gains	+			0	
	Depreciation in inventory -end of year Scientific research expenditures deducted	+			0	
	per financial statements	+			0	
25	Capitalized interest	+			0	
	Non-deductible club dues and fees	+			0	
	Non-deductible automobile expenses Non-deductible life insurance premiums	+			0	
	Soft costs on construction and renovation of buildings	+			0	
	Non-deductible meals and entertainment	+			0	
31	Book loss on joint ventures or partnerships	+			0	
	Capital items expensed	+			0	
	Debt issue expense	+			0	
	Deemed dividend income Dividends credited to investment account	+			0	
	Financing fees deducted in books	+			0	
37	Gain on settlement of debt	+			0	
	Interest paid on income debentures	+			0	
39	Recapture of SR&ED expenditures Share issue expense	+			0	
	Write down of capital property	+			0	
	Amounts received in respect of qualifying environment trust	+			0	
	Other Additions: (please explain in detail the nature of the item)	+			0	
44	Debt financing expenses	+			0	
45 46		+			0	
47		+			0	
48		+			0	
49		+			0	
50		+			0	
51 52		+			0	
53		+			U	
54	Total Additions	=	0	0	0	
55						
56 57	Recap of Material Additions:			^		
58			0	0	0	
59			0	0		
60			0	0	0	
61			0	0		
62 63			0	0	0	
64			0	0	0	
65			0	0	0	
66			0	0	0	
67 68			0	0	0	
69			0	0	0	
70			0	0	0	
71			0	0	0	
72			0	0		
73 74			0	0	0	
75			0	0		
76			0	0		
77			0	0	0	
78			0	0	0	
79 80			0	0	0	
81			0	0	0	
82			0	0	0	

	Α	-	0		_	_
_	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	B LINE	C M of F	D Nan orina	E Wires-only	F
	SECTION 93 PILs TAX GROSS-UP "SIMPIL" TAX RETURN RECONCILIATION (TAXREC 2)	LINE	Corporate	Non-wires Eliminations	Tax	
4	(for "wires-only" business - see s. 72 OEB Act)		Tax	Ellilliduons	Return	
5	RRR # 2.1.8		Return		Return	
6	NNR # 2.1.0		Retuin		Version 2004.2	
83			0	0	0	
84			0	0	0	
85			0	0	0	
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			0	0	0	
93			0	0	0	
94						
	Total Material additions		0	0	0	
	Other additions less than materiality level		0	0	0	
	Total Additions		0	0	0	
98						
	Deduct:					
100	Gain on disposal of assets per f/s	-	14,955		✓ 14,955	
	Dividends not taxable under section 83	-			0	
	Terminal loss from Schedule 8	-			0	
	Depreciation in inventory, end of prior year	-			0	
	Scientific research expenses claimed in year from Form T661	-			0	
	Bad debts	-			0	
	Book income of joint venture or partnership	-			0	
	Equity in income from subsidiary or affiliates	-			0	
	Contributions to a qualifying environment trust	-			0	
	Other income from financial statements	-			0	
111	Other deductions: (Please explain in detail the nature of the item) Imputed interest on Reg Assets	-			0	
112	imputed interest on Reg Assets	-			0	
113		-			0	
114		-			0	
115		-			0	
116		-			0	
117		_			0	
118		_			0	
119		-			0	
120		-			0	
121		-			0	
122	Total Deductions	=	14,955	0	14,955	
123						
124	Recap of Material Deductions:					
125			0	0	0	
126			0	0	0	
127			0			
128			0	0	0	
129			0	0	0	
130			0	0	0	
131			0	0	0	
132			0	0	0	
133 134			0	0	0	
134			0	0	0	
136			0	0	0	
137			0	0	0	
138			0	0	0	
139			0	0	0	
140			0	0	0	
141			0	0	0	
142			0	0	0	
143			0	0	0	
144			0	0	0	
145			0	0	0	
	Total Deductions exceed materiality level		0	0	0	
	Other deductions less than materiality level		14,955	0	14,955	
	Total Deductions		14,955	0	14,955	
149						

Α							
	В	С	D	Е	F	G	Н
SECTION 93 PILS TAX GRO	SS-UP "SI	MPIL"			/araian 2004 (
Corporate Tax Rates	Thusshals	I_		v	ersion 2004.2	2	
Exemptions, Deductions, or		IS			RRR # 2.1.8		
Jtility Name: Erie Thames P	owerlines						
Reporting period: 2004							
		-			Table 1		
	Ls Applicat						
-				200,001			
RAM 2002				to	>700,000		
	Year	200,000	<u> </u>	700,000			
ncome Tax Rate			- 				
Proxy Tax Year	2002		 				
		0.00%					
				34.12%	38.62%		
			0.00%				
			0.0070		00.0270		
anital Tay Rate		0.300%					
	BAAV	1.12%					
		5,000,000					
	\$5MM	,,					
	MAX						
		10,000,000					
	·						
	agree with	the Board-ap	proved 2002	RAM PILS	filing		
		•					
					Table 2		
Expected Rates and Exemp	tions for 20	004					
ncome Range		0	250,001	400,001			
Expected Rates 2004		to	to	to	>1,128,000		
	Year				,,.		
ncome Tax Rate	100.	200,000	100,000	1,120,000			
	2004				+		
	2004	12 120/	22 120/	22.120/	22.420/		
, ,							
Blended rate		18.62%	27.62%	31.87%	36.12%		
Capital Tax Rate		0.300%					
_CT rate		0.200%					
Surtax		1.12%					
	MAX						
Exemption ***	\$5MM	5,000,000					
•		50,000,000					
	\$50MM	00,000,000					
**Allocation of exemptions	must com	nly with the B	Roard's instru	ictions rega	rding		
	muat coll	pry with the D	oara s mstrt	aonona rega	ading		
eguiateu activities.					Table 3		
nput Information from Utilit	v'e Actual	2004 Tay Bot	urne		ເສນເຮວ		
	y 5 Actual			400.004			
	-	0 to	250,001 to	400,001	. 4 420 000		
ncome Range			TO				
ncome Range	V			to	>1,128,000		
	Year	250,000	400,000	1,128,000	>1,128,000		
ncome Tax Rate					>1,128,000		
ncome Tax Rate Current year	Year 2004	250,000	400,000	1,128,000			
ncome Tax Rate Current year Federal (Includes surtax)		250,000 13.12%	400,000 22.12%	1,128,000 22.12%	22.12%		
ncome Tax Rate Current year Federal (Includes surtax) Ontario		250,000 13.12% 5.50%	22.12% 5.50%	1,128,000 22.12% 9.75%	22.12% 14.00%		
ncome Tax Rate Current year Federal (Includes surtax)		250,000 13.12%	400,000 22.12%	1,128,000 22.12%	22.12%		
ncome Tax Rate Current year Federal (Includes surtax) Ontario Blended rate		250,000 13.12% 5.50%	22.12% 5.50%	1,128,000 22.12% 9.75%	22.12% 14.00%		
ncome Tax Rate Current year Federal (Includes surtax) Ontario		250,000 13.12% 5.50%	22.12% 5.50%	1,128,000 22.12% 9.75%	22.12% 14.00%		
ncome Tax Rate Current year Federal (Includes surtax) Ontario Blended rate		250,000 13.12% 5.50% 18.62%	22.12% 5.50%	1,128,000 22.12% 9.75%	22.12% 14.00%		
ncome Tax Rate Current year Federal (Includes surtax) Ontario Blended rate Capital Tax Rate LCT rate		250,000 13.12% 5.50% 18.62% 0.300% 0.200%	22.12% 5.50%	1,128,000 22.12% 9.75%	22.12% 14.00%		
ncome Tax Rate Current year Federal (Includes surtax) Ontario Blended rate Capital Tax Rate -CT rate Surtax	2004	250,000 13.12% 5.50% 18.62% 0.300% 0.200% 1.12%	22.12% 5.50%	1,128,000 22.12% 9.75%	22.12% 14.00%		
ncome Tax Rate Current year Federal (Includes surtax) Ontario Blended rate Capital Tax Rate LCT rate Surtax Ontario Capital Tax	2004 MAX	250,000 13.12% 5.50% 18.62% 0.300% 0.200%	22.12% 5.50%	1,128,000 22.12% 9.75%	22.12% 14.00%		
ncome Tax Rate Current year Federal (Includes surtax) Ontario Blended rate Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption *	2004 MAX \$5MM	250,000 13.12% 5.50% 18.62% 0.300% 0.200% 1.12%	22.12% 5.50%	1,128,000 22.12% 9.75%	22.12% 14.00%		
ncome Tax Rate Current year Federal (Includes surtax) Ontario Blended rate Capital Tax Rate CT rate Surtax Ontario Capital Tax Exemption * Federal Large	2004 MAX	250,000 13.12% 5.50% 18.62% 0.300% 0.200% 1.12% 0	22.12% 5.50%	1,128,000 22.12% 9.75%	22.12% 14.00%		
ncome Tax Rate Current year Federal (Includes surtax) Ontario Blended rate Capital Tax Rate CT rate Surtax Ontario Capital Tax Exemption * Federal Large Corporations Tax	2004 MAX \$5MM	250,000 13.12% 5.50% 18.62% 0.300% 0.200% 1.12%	22.12% 5.50%	1,128,000 22.12% 9.75%	22.12% 14.00%		
ncome Tax Rate Current year Federal (Includes surtax) Ontario Blended rate Capital Tax Rate CCT rate Surtax Ontario Capital Tax Exemption * Federal Large Corporations Tax Exemption *	MAX \$5MM MAX \$50MM	250,000 13.12% 5.50% 18.62% 0.300% 0.200% 1.12% 0	22.12% 5.50% 27.62%	1,128,000 22.12% 9.75% 31.87%	22.12% 14.00% 36.12%		
ncome Tax Rate Current year Federal (Includes surtax) Ontario Blended rate Capital Tax Rate CCT rate Surtax Ontario Capital Tax Exemption * Federal Large Corporations Tax Exemption * Include copies of the actual	MAX \$5MM MAX \$50MM	250,000 13.12% 5.50% 18.62% 0.300% 0.200% 1.12% 0 25,000,000 n allocation control and c	22.12% 5.50% 27.62%	1,128,000 22.12% 9.75% 31.87%	22.12% 14.00% 36.12%		
ncome Tax Rate Current year Federal (Includes surtax) Ontario Blended rate Capital Tax Rate CCT rate Surtax Ontario Capital Tax Exemption * Federal Large Corporations Tax Exemption *	MAX \$5MM MAX \$50MM	250,000 13.12% 5.50% 18.62% 0.300% 0.200% 1.12% 0 25,000,000 n allocation control and c	22.12% 5.50% 27.62%	1,128,000 22.12% 9.75% 31.87%	22.12% 14.00% 36.12%		
ncome Tax Rate Current year Federal (Includes surtax) Ontario Blended rate Capital Tax Rate CCT rate Surtax Ontario Capital Tax Exemption * Federal Large Corporations Tax Exemption * Include copies of the actual	MAX \$5MM MAX \$50MM	250,000 13.12% 5.50% 18.62% 0.300% 0.200% 1.12% 0 25,000,000 n allocation control of the cont	22.12% 5.50% 27.62%	1,128,000 22.12% 9.75% 31.87%	22.12% 14.00% 36.12%		
ncome Tax Rate Current year Federal (Includes surtax) Ontario Blended rate Capital Tax Rate CCT rate Surtax Ontario Capital Tax Exemption * Federal Large Corporations Tax Exemption * Include copies of the actual	MAX \$5MM MAX \$50MM	250,000 13.12% 5.50% 18.62% 0.300% 0.200% 1.12% 0 25,000,000 n allocation control of the cont	22.12% 5.50% 27.62%	1,128,000 22.12% 9.75% 31.87%	22.12% 14.00% 36.12%		
ncome Tax Rate Current year Federal (Includes surtax) Ontario Blended rate Capital Tax Rate CCT rate Surtax Ontario Capital Tax Exemption * Federal Large Corporations Tax Exemption * Include copies of the actual	MAX \$5MM MAX \$50MM	250,000 13.12% 5.50% 18.62% 0.300% 0.200% 1.12% 0 25,000,000 n allocation control of the cont	22.12% 5.50% 27.62%	1,128,000 22.12% 9.75% 31.87%	22.12% 14.00% 36.12%		
ncome Tax Rate Current year Federal (Includes surtax) Ontario Blended rate Capital Tax Rate CCT rate Surtax Ontario Capital Tax Exemption * Federal Large Corporations Tax Exemption * Include copies of the actual	MAX \$5MM MAX \$50MM	250,000 13.12% 5.50% 18.62% 0.300% 0.200% 1.12% 0 25,000,000 n allocation control of the cont	22.12% 5.50% 27.62%	1,128,000 22.12% 9.75% 31.87%	22.12% 14.00% 36.12%		
ncome Tax Rate Current year Federal (Includes surtax) Ontario Blended rate Capital Tax Rate CCT rate Surtax Ontario Capital Tax Exemption * Federal Large Corporations Tax Exemption * Include copies of the actual	MAX \$5MM MAX \$50MM	250,000 13.12% 5.50% 18.62% 0.300% 0.200% 1.12% 0 25,000,000 n allocation control of the cont	22.12% 5.50% 27.62%	1,128,000 22.12% 9.75% 31.87%	22.12% 14.00% 36.12%		
ncome Tax Rate Current year Federal (Includes surtax) Ontario Blended rate Capital Tax Rate CCT rate Surtax Ontario Capital Tax Exemption * Federal Large Corporations Tax Exemption * Include copies of the actual	MAX \$5MM MAX \$50MM	250,000 13.12% 5.50% 18.62% 0.300% 0.200% 1.12% 0 25,000,000 n allocation control of the cont	22.12% 5.50% 27.62%	1,128,000 22.12% 9.75% 31.87%	22.12% 14.00% 36.12%		
ncome Tax Rate Current year Federal (Includes surtax) Ontario Blended rate Capital Tax Rate CCT rate Surtax Ontario Capital Tax Exemption * Federal Large Corporations Tax Exemption * Include copies of the actual	MAX \$5MM MAX \$50MM	250,000 13.12% 5.50% 18.62% 0.300% 0.200% 1.12% 0 25,000,000 n allocation control of the cont	22.12% 5.50% 27.62%	1,128,000 22.12% 9.75% 31.87%	22.12% 14.00% 36.12%		
	ncome Range RAM 2002 ncome Tax Rate Proxy Tax Year Federal (Includes surtax) and Ontario blended Blended rate Capital Tax Rate Corporation ** Federal Large Corporations Tax Exemption ** Exemption ** Exemption amounts must Expected Rates and Exemption Expected Rates 2004 Income Tax Rate Current year Federal (Includes surtax) Dontario Blended rate Capital Tax Rate Corporations Tax Exemption Capital Tax Rate Corporations Contario	ncome Range RAM 2002 Year ncome Tax Rate Proxy Tax Year Federal (Includes surtax) and Ontario blended Blended rate Capital Tax Rate Contario Capital Tax Exemption ** *Exemption amounts must agree with Expected Rates and Exemptions for 20 ncome Range Expected Rates 2004 Year ncome Tax Rate Current year Federal (Includes surtax) Ontario Blended rate Capital Tax **Allocation of exemptions must com Year MAX \$50MM **Somm *** **Allocation of exemptions must com *** **Allocation of exemptions must com ** ** **Allocation of exemptions must com ** ** ** ** ** ** ** ** **	RAM 2002 Team to year 200,000 The proxy Tax Pear 2002 Tederal (Includes surtax) 0.00% Tand Ontario blended 19.12% Tapital Tax Rate 0.300% Tate 0.225% Totario Capital Tax 5.000,000 Tederal Large 0.000% Texpected Rates and Exemptions for 2004 The proxy Tax Pear 2	Name	Come Range Come C	Come Range	Rates Used in 2002 RAM PILs Applications

	Α	В	С	D
1		SECTION 93 PILs TAX GROSS-UP "SIMPIL"		
2		Filing Requirements related to the "SIMPIL" model		Version 2004.2
3		Utility Name: Erie Thames Powerlines		RRR # 2.1.8
4		Reporting period: 2004		
5				
6				
7				
8				
9		Documents to be submitted to the Board when filing the Ministry of Finance Column	info	rmation:
10		(Stage 3 filing: normally in July of the year following the reporting period)		
11		D) ("I 0 1 (I 1 D) (I 1 D) (I 1 D)		
12 13		Please file 3 copies of each paper document and 1 CD or disk		
14	41	DECIMEO	V	
15	1)	REGINFO	Χ	
	2)	TAYOALO	V	
16 17	2)	TAXCALC	Χ	
	2)	TAVDEO	V	
19	3)	TAXREC	Χ	
	4\		V	
	4)	Tax Reserves	Χ	
21			Y	
	5)	TAXREC 2	Χ	
23				
24	6)	Tax Rates	Χ	
25				
26	7)	Checklist	Χ	
27				
	8)	Background Questionnaire		
29				
	9)	PILs Variance Analysis	X	
31				
		Financial statements used to prepare tax returns if different from the audited	X	
32		financial statements submitted to the Board in April 2005		
33				
	11)	Electronic Excel format of the SIMPIL worksheets	Χ	
35	>			
	12)	Notices of assessments, and any re-assessments, for:		
37		2001		
38		2002		
39		2003		
40		2004	Х	
41				
42	13)	Schedules or pages from CT23 and T2 tax returns	Χ	
43				
44				
45				
46				
47				
48				
49				
50				

	Α	В	С
1		SECTION 93 PILs TAX GROSS-UP "SIMPIL"	
2		Background Questionnaire	Version 2004.2
3		Utility Name: Erie Thames Powerlines	RRR # 2.1.8
4		Reporting period: 2004	
5			
6	1	Does the company engage in non-regulated activities?	NO
7		Answer:	
8			
9			
10		If the answer to question 1 is "NO", please skip questions 2 to 6.	
11			
12	2	Please identify the types of non-wire operations carried on by the LDC.	
13		Answer:	
14			
15			
16			
4.7	3	Does the LDC intend to transfer the non-wire operations to a separate legal entity and the	
17		expected date?	
18		Answer:	
19			
20			
21	_		
20	4	Please identify the percentage and amount of gross revenues arising from non-wire	
22		operations.	
23		Answer:	
24 25			
25	-	Discontinue the management of a position are production as a second position to some	
26	Э	Please identify the percentage and amount of operating expense incurred pertaining to non-	
27		wire operations. Answer:	
28		AllSwei:	
29			
29	6	Please identify the percentage and amount of depreciation and capital cost allowance	
30	O	expenses pertaining to non-wire operations.	
31		Answer:	
32		Allower.	
33			
34			
۲	7	Did the company incur any OPEBs (post employment benefits other than pensions) for	No
35	′	accounting and tax purposes? (Please identify the amount.)	
36		Answer:	
37		Anomore	
38			
	8	Did the company have any reserves for accounting and tax purposes? (Please identify the	No
39		amount.)	
40		Answer:	
41		,	
42			
43			
44			
ىن			

	A	В	С	D	Е	F	G	Н	I	J	K	Ν	0
1	SECTION 93 PILs TAX GROS	S-UP	"SIMPIL"										
2	Analysis of Account 1562:	Defer	red Payments ii	n lie	eu of Taxes								
3	Utility Name: Erie Thames Po	werlin	es										Version 2004.2
4	Reporting period: 2004												RRR # 2.1.8
5			Sign Convention	on:	+ for increase;	- fo	r decrease						
6													
7													
8													
9	Year start:		01/10/2001		01/01/2002		01/01/2003		01/01/2004		01/01/2005		
10	Year end:		31/12/2001		31/12/2002		31/12/2003		31/12/2004		31/12/2005		Total
11													
12	Opening balance:	=	0		187,860		165,097		137,527		141,769		0
	Initial Estimate PILs Rate	+/-											
13	Adjustment (1)		186,732		659,320		846,052		706,003		378,943		2,777,050
	True-up Variance	+/-											
	Adjustment (2)										-39,724		-39,724
	Deferral Account Variance	+/-											
	Adjustment (3)										-82,561		-82,561
	Adjustments to reported												
16	prior years' variances (4)		-										0
17	Carrying charges	+/-	1,128		16,683		8,518		6,688		6,354		39,371
	PILs collected from	-											
	customers - Proxv (5)		0		-698,766		-882,140		-708,449		-413,838		-2,703,193
19			107.000		105.007		107.507		111 700		0.050		0.050
	Ending balance: # 1562		187,860		165,097		137,527		141,769		-9,058		-9,058
21													
	PILs collected from	-											
00	customers - Reg Assets (6)		_		_		•		•		"DEEL		"DEEL
22			0		0		0		0		#REF!		#REF!
22	1												

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

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

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

29 Answer: Method number 1 30

32 33 (1) (i) From the Initial Estimate Column, under Inclusion in Rates, Part III of the TAXCALC spreadsheet for Q4 2001 and 2002.

- (ii) If the Board approved different amounts, input the Board-approved amounts in cells C13 and E13.
- (iii) Column G In 2003, the initial estimate should include the Q4 2001 PILs tax proxy and the 2002 PILs tax proxy.
- (iv) Column I The Q4 2001 PILs tax proxy was removed from rates on April 1, 2004 and the 2002 PILs tax proxy remained.
- (v) Column K The 2002 PILs tax proxy applies to January 1 to March 31, 2005, and the new 2005 PILs tax proxy from April 1 to December 31, 2005.
- 40 (2) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I130, of the TAXCALC spreadsheet
- 42 (3) From the Ministry of Finance Variance Column, under Future True-ups, Part IV b, cell I179, of the TAXCALC spreadsheet
- 44 (4) The correcting entry should be shown in the year the entry was made. The true-up of the carrying charges will have to be reviewed.
- 46 (5) (i) PILs collected from customers from March 1, 2002 to March 31, 2004 were based on a fixed charge and a volumetric charge recovery 47 by class. The PILs rate components for Q4 2001and 2002 were calculated in the 2002 approved RAM on sheet 6 and sheet 8. 48 In April 2004, the PILs recovery was based on the 2002 PILs tax proxy recovered by the volumetric rate by class as calculated 49 on sheet 7 of the 2004 RAM.
 - The 2005 PILs tax proxy is being recovered on a volumetric basis by class.
 - (ii) Collections should equal: (a) the actual kWhs or kWs for the period (including net unbilled at period end), multiplied by the PILs volumetric proxy rates by class (from the Q4 2001and 2002 RAM worksheets) for 2002, 2003 and January 1 to March 31, 2004; plus, (b) customer counts by class in the same period multiplied by the PILs fixed charge rate components.
 - In 2004, use the Board-approved 2002 PILs proxy, recovered on a volumetric basis by class as calculated by the 2004 RAM, sheet 7, for the period April 1 to December 31, 2004, and add this total to the results from the sentence above for January 1 to March 31, 2004.
- 59 (6) Any interim PILs recovery from the Reg Asset decisions will be recorded in APH Account # 1590. Final reconciliation of PILs proxy taxes will have to include amounts from 1562 and from 1590.

	A	В	С	D	Е
1	PILs TAXES - EB-2010-				Version 2009.1
	REGULATORY INFORMATION (REGINFO)				
	Utility Name: Erie Thames Powerlines Corporation			Colour Code	
5	Reporting period: 2005			Input Cell	
	Days in reporting period:	365	days	Formula in Cell	
	Total days in the calendar year:	365	days		
8			5.5.75		
	BACKGROUND				
	Has the utility reviewed section 149(1) ITA to				
11	confirm that it is not subject to regular corporate		\//N1	V	
12	tax (and therefore subject to PILs)?		Y/N	Υ	
	Was the utility recently acquired by Hydro One				
15	and now subject to s.89 & 90 PILs?		Y/N	N	
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)				
	Are the Ontario Capital Tax & Large Corporations Tax Exemptions	OCT	Y/N	Υ	
	shared among the corporate group?	LCT	Y/N	Υ	
	Please identify the % used to allocate the OCT and LCT exemptions in	OCT		100%	
22	Cells C65 & C74 in the TAXCALC spreadsheet.	LCT		100%	
	Accounting Year End		Date	12-31-2005	
26	MARR NO TAX CALCULATIONS				Regulatory
	SHEET #7 FINAL RUD MODEL DATA				Income
	(FROM 1999 FINANCIAL STATEMENTS)				
29	USE BOARD-APPROVED AMOUNTS				
30					
31	Rate Base (wires-only)			16,104,265	
33	Common Equity Ratio (CER)			50.00%	
	1-CER			50.00%	
37	Target Return On Equity			9.88%	
-	Debt rate			7.25%	
70				1	
41	Market Adjusted Revenue Requirement			1,379,330	
43	1999 return from RUD Sheet #7			545,161	545,161
45	Total Incremental revenue			834,169	
46	Input: Board-approved dollar amounts phased-in				
47	Amount allowed in 2001			313,568	313,568
48	Amount allowed in 2002			260,301	260,301
49 50	Amount allowed in 2003 and 2004 (will be zero due to Bill 210 unless authorized by the Minister and the Board)			_	0
51	Amount allowed in 2005 - Third tranche of MARR re: CDM			260,301	260,301
52	Other Board-approved changes to MARR or incremental revenue			11838.85	11,839
53	· · · · · · · · · · · · · · · · · · ·				0
54	Total Regulatory Income				1,391,169
55	Fa. da.			0.050.400	
56	Equity			8,052,133	
	Return at target ROE			795,551	
59				. 00,001	
	Debt			8,052,133	
61					
	Deemed interest amount in 100% of MARR			583,780	
63	Phase-in of interest - Year 1 (2001)			363,443	
65	((D43+D47)/D41)*D61			303,443	
	Phase-in of interest - Year 2 (2002)			473,611	
67	((D43+D47+D48)/D41)*D61				
	Phase-in of interest - Year 3 (2003) and forward	-		473,611	
69	((D43+D47+D48)/D41)*D61 (due to Bill 210)				
	Phase-in of interest - 2005			583,780	
71 72					
12					

	A	В	С	D	E	F	G	Н
	PILS TAXES - EB-2010- PILS DEFERRAL AND VARIANCE ACCOUNTS	ITEM	Initial Estimate		M of F Filing	M of F Filing	Tax Returns	
3	TAX CALCULATIONS (TAXCALC)		Laundle		Variance	Variance	returns	
5	("Wires-only" business - see Tab TAXREC) 0				K-C	Explanation	Version 2009.1	\vdash
6	Utility Name: Erie Thames Powerlines Corporation							
7	Reporting period: 2005						Column	
9	Days in reporting period:	365	days				Brought	
10	Total days in the calendar year:	365	days				From TAXREC	
12			\$		\$		\$	
13	I) CORPORATE INCOME TAXES							
15							000 100	
16	Regulatory Net Income REGINFO E53	1	1,391,169		-711,007		680,162	
	BOOK TO TAX ADJUSTMENTS Additions:							
20	Depreciation & Amortization	2	866,731	_	171,175		1,037,906	
21	Employee Benefit Plans - Accrued, Not Paid Tax reserves - beginning of year	3 4			0		0	
23	Reserves from financial statements - end of year	4			0		0	
24 25	Regulatory Adjustments - increase in income Other Additions (See Tab entitled "TAXREC")	5			0		0	
26	"Material" Items from "TAXREC" worksheet	6			0		0	
27 28	Other Additions (not "Material") "TAXREC" "Material Items from "TAXREC 2" worksheet	6			1,440		1,440	
29	Other Additions (not "Material") "TAXREC 2"	6			0		0	
30	Items on which true-up does not apply "TAXREC 3"				0		0	
32	Deductions: Input positive numbers							
33 34	Capital Cost Allowance and CEC Employee Benefit Plans - Paid Amounts	7 8	585,215		186,647		771,862	\Box
35	Items Capitalized for Regulatory Purposes	9	0		43,516		43,516	
36 37	Regulatory Adjustments - deduction for tax purposes in Item 5 Interest Expense Deemed/ Incurred	10 11	583,780		-987		582,793	\Box
38	Tax reserves - end of year	4	333,730		0		0	
39 40	Reserves from financial statements - beginning of year 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 Other Deductions (See Tab entitled "TAXREC")	11			0		0	
44	"Material" Items from "TAXREC" worksheet	12	0		0		0	
45 46	Other Deductions (not "Material") "TAXREC" Material Items from "TAXREC 2" worksheet	12 12			0		0	
47	Other Deductions (not "Material") "TAXREC 2" C&DM 2005 Incremental OM&A expenses per C&DM Plan	12	20,000		0		0	
48 49	C&DM 2005 Incremental OM&A expenses per C&DM Plan Items on which true-up does not apply "TAXREC 3"		28,000		0		0	
50								
51 52	TAXABLE INCOME/ (LOSS)		1,060,906		-767,569		321,337	
53	BLENDED INCOME TAX RATE		07 500/				10.000/	
54 55	Tab Tax Rates - Regulatory from Table 1; Actual from Table 3	13	27.50%		-8.2828%		19.22%	
56	REGULATORY INCOME TAX		291,749		-229,997	Actual	61,752	
57 58				-				
59 60	Miscellaneous Tax Credits	14			0	Actual	0	
61	Total Regulatory Income Tax		291,749		-229,997	Actual	61,752	
62 63								
64	II) CAPITAL TAXES							
65 66	Ontario							
67	Base	15	16,104,265		1,598,782		17,703,047	
68 69	Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital	16	7,500,000 8,604,265		-2,130,203 -531,421		5,369,797 12,333,250	
70								
71 72	Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	17	0.3000%		0.0000%		0.3000%	
73	Ontario Capital Tax		25,813		11,187		37,000	
74 75	Federal Large Corporations Tax							
76	Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3	18	16,104,265		1,598,782 -25,000,000		17,703,047 25,000,000	
77 78	Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital	19	50,000,000 0		-25,000,000 -23,401,218		25,000,000	
79 80	Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	20	0.1750%		0.0000%	-	0.1750%	
81		20						
82	Gross Amount of LCT before surtax offset (Taxable Capital x Rate) Less: Federal Surtax 1.12% x Taxable Income	21	0		0		0	Ш
84								
85 86	Net LCT		0		0		0	
87	III) INCLUSION IN RATES							
88	Income Tax Rate used for gross- up (exclude surtax)		27.50%					\vdash
90						Agreed Occur	A . = r -	
92	Income Tax (proxy tax is grossed-up) LCT (proxy tax is grossed-up)	22 23	402,413 0			Actual 2005 Actual 2005	61,752 0	
93 94	Ontario Capital Tax (no gross-up since it is deductible)	24	25,813	_		Actual 2005	37,000	
95								
96 97	Total PILs for Rate Adjustment MUST AGREE WITH 2005 RAM DECISION	25	428,225			Actual 2005	98,752	
98	KAM DECISION							
99	IN EUTIDE TOUE UPS							
101	IV) FUTURE TRUE-UPS IV a) Calculation of the True-up Variance				DR/(CR)			
102	In Additions: Employee Benefit Plans - Accrued, Not Paid	3						
104	Tax reserves deducted in prior year	4			0			
105	Reserves from financial statements-end of year Regulatory Adjustments	4 5			0			
107	Other additions "Material" Items TAXREC	6			0			
108	Other additions "Material" Items TAXREC 2 In Deductions - positive numbers	6			0			H
110	Employee Benefit Plans - Paid Amounts	8			0			
111	Items Capitalized for Regulatory Purposes Regulatory Adjustments	9			43,516 0			-
113	Interest Adjustment for tax purposes (See Below - cell E207)	11			0			
114	Tax reserves claimed in current year Reserves from F/S beginning of year	4			0			
116	Contributions to deferred income plans	3			0			
117	Contributions to pension plans Other deductions "Material" Items TAXREC	12			0			
119	Other deductions "Material" Item TAXREC 2	12			0			
120	Total TRUE-UPS before tax effect	26		=	-43,516			
121								. –

1	A PILS TAXES - EB-2010-	B ITEM	C Initial	D	E M of F	F M of F	G Tax	Н
2	PILs DEFERRAL AND VARIANCE ACCOUNTS TAX CALCULATIONS (TAXCALC)		Estimate		Filing Variance	Filing Variance	Returns	
5	("Wires-only" business - see Tab TAXREC)				K-C	Explanation	Version 2009.1	
6	Utility Name: Erie Thames Powerlines Corporation Reporting period: 2005						70101011 200011	
8		005					Column	
10	Days in reporting period: Total days in the calendar year:	365 365	days days			, , ,	Brought From	
11			\$		\$		TAXREC \$	
13	Income Tax Rate (excluding surtax) from 2005 Utility's tax return			x	32.16%			
124 125	Income Tax Effect on True-up adjustments			=	-13,995			
126 127	Less: Miscellaneous Tax Credits	14			0			
128	Total Income Tax on True-ups				-13,995			
130								
132	Income Tax Rate used for gross-up (exclude surtax)				32.16%			
133 134	TRUE-UP VARIANCE ADJUSTMENT				-20,629			
135	IV b) Calculation of the Deferral Account Variance caused by changes in legislation							
136 137 138	REGULATORY TAXABLE INCOME /(LOSSES) (as reported in the initial estimate column)			=	1,060,906			
139	REVISED CORPORATE INCOME TAX RATE			х	33.28%			_
141	REVISED REGULATORY INCOME TAX			=	353,069			
142 143	Less: Revised Miscellaneous Tax Credits			-	0			
144 145	Total Revised Regulatory Income Tax			=	353,069			
146	Less: Regulatory Income Tax reported in the Initial Estimate Column							
147 148	(Cell C58)			-	291,749			
149 150	Regulatory Income Tax Variance			=	61,320			
151	Ontario Capital Tax Base			=	16,104,265	1		
153	Less: Exemption from tab Tax Rates, Table 2, cell C39			-	7,500,000			
154 155	Revised deemed taxable capital			=	8,604,265			
156 157	Rate - Tab Tax Rates cell C54			Х	0.3000%			
158	Revised Ontario Capital Tax Less: Ontario Capital Tax reported in the initial estimate column (Cell			=	25,813			
	C70) Regulatory Ontario Capital Tax Variance			=	25,813 0			
161	Federal LCT							
163 164	Base Less: Exemption from tab Tax Rates, Table 2, cell C40			_	16,104,265 50,000,000			
	Revised Federal LCT			=	-33,895,735			
167	Rate (as a result of legislative changes) tab 'Tax Rates' cell C51				0.1750%			
168	Gross Amount				0			
170 171	Less: Federal surtax Revised Net LCT			=	0			
172 173	Less: Federal LCT reported in the initial estimate column (Cell C82)			-	0			
174 175	Regulatory Federal LCT Variance			=	0			
176 177	Actual Income Tax Rate used for gross-up (exclude surtax)				32.16%			
	Income Tax (grossed-up) LCT (grossed-up)			+	90,390			
	Ontario Capital Tax			+	0			
	DEFERRAL ACCOUNT VARIANCE ADJUSTMENT			=	90,390			
184	TRUE-UP VARIANCE (from cell l132)			+	-20,629			
	Total Deferral Account Entry (Positive Entry = Debit)			=	69,761			
187 188	(Deferral Account Variance + True-up Variance)							
189 190				H				_
191	V) INTEREST PORTION OF TRUE-UP Variance Caused By Phase-in of Deemed Debt			-				=
193	Total deemed interest (REGINFO)				583,780			
	Interest phased-in (Cell C37)				583,780			=
197	Variance due to phase-in of debt component of MARR in rates according to the Board's decision				0			
199								\exists
201	Other Interest Variances (i.e. Borrowing Levels Above Deemed Debt per Rate Handbook)							
203	Interest deducted on MoF filing (Cell G37+G42) Total deemed interest (REGINFO CELL D62)				582,793 583,780			
204 205	Variance caused by excess debt				0			
206 207	Interest Adjustment for Tax Purposes (carry forward to Cell E113)				0			
208 209	Total Interest Variance				0			
210								
212								

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<u> </u>	A A	В	C	D Nan wine	E	F	G
	PILs TAXES - EB-2010-	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			Return				
5					Version 2009.1		
6	Section A: Identification:						
7	Utility Name: Erie Thames Powerlines Corporation						
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				, .			
	Please enter the Materiality Level :		20,130	< - enter materiality	lovol		
		37/81		C - enter materiality	ievei		
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					
18	(Please complete the questionnaire in the Background questionnaire	works	heet.)				
19	· · · · · · · · · · · · · · · · · · ·						
20	Note: Carry forward Wires-only Data to Tab "TAXCALC" Column K						
21	Total Carry formata Tribes only Data to Fab Tribtoria Condition To						
	Castian B. Financial statements data:						
22	Section B: Financial statements data:						
23	Input unconsolidated financial statement data submitted with Tax returns.	1					
24	The actual categories of the income statements should be used.						
25	If required please change the descriptions except for amortization, interes	t expen	se and provision for	income tax			
26							
27	Please enter the non-wire operation's amount as a positive number, the page 1	rogram	automatically treats	all amounts	-		
28	in the "non-wires elimination column" as negative values in TAXREC and						
29							
	Incomo						
	Income:	-	00 000 000		22 222 25		ļ
31	Energy Sales	+	33,932,978		33,932,978		
32	Distribution Revenue	+	5,447,938		5,447,938		
33	Other Income	+	372,913		372,913		
34	Miscellaneous income	+	307,238		307,238		
35		+	,		0		
36	Revenue should be entered above this line	1					
37	Trevenue should be entered above this line						
	<u> </u>						
	Costs and Expenses:						
39	Cost of energy purchased	-	33,932,978		33,932,978		
40	Administration	-	273,821		273,821		
41	Customer billing and collecting	-	617,738		617,738		
42	Operations and maintenance	-	2,982,088		2,982,088		
43	Amortization	-	1,037,906		1,037,906		
44		-	37,000		37,000		
	Ontario Capital Tax		37,000				
45	Capitalized	-			0		
46	Recovery of Regulatory Assets	-			0		
47	Regulatory and Professional	-	475,164		475,164		
48	Community Relations	-	24,210		24,210		
49	•						
50	Net Income Before Interest & Income Taxes EBIT	=	680,162	0	680,162		
51	Less: Interest expense for accounting purposes	-	582,793	Ü	582,793		
52	Provision for payments in lieu of income taxes	-	-121,000		-121,000		
				0			
53	Net Income (loss)	=	218,369	0	218,369		
- 4	(The Net Income (loss) on the MoF column should equal to the net income (loss)						
54	per financial statements on Schedule 1 of the tax return.)	-					
55							
	Section C: Reconciliation of accounting income to taxable income						
	From T2 Schedule 1	L					
58	BOOK TO TAX ADDITIONS:				-		
	Provision for income tax	+	-121,000	0	-121,000		
	Federal large corporation tax	+	0	Ü	0		
	Depreciation & Amortization	+	1,037,906	0	1,037,906		
	Employee benefit plans-accrued, not paid	+	1,037,900	0	1,037,900		
			0	0	0		+
	Tax reserves - beginning of year	+		-			ļ
	Reserves from financial statements- end of year	+	0	0	0		
	Regulatory adjustments on which true-upmay apply (see A66)	+			0		
66	Items on which true-up does not apply "TAXREC 3"		0	0	0		
	Material addition items from TAXREC 2	+	0	0	0		
68	Other addition items (not Material) from TAXREC 2	+	0	0	0		
69	Onto addition tems (not material) nom TANNED 2	т -	U	0	U		
	0.14.61	-	010.00	_	01005		+
70	Subtotal		916,906	0	916,906		
71		1					
72	Other Additions: (Please explain the nature of the additions)	Щ.					
73	Recapture of CCA	+			0		
	Non-deductible meals and entertainment expense	+	1,440		1,440		
75	Capital items expensed -	+	0		0		
76	Capital tottle experience	+	0		0		
			0		0		
77		+			0		
78		+			0		
79		+			0		
80	Total Other Additions	=	1,440	0	1,440		
81			,		•		
82	Total Additions	=	918,346	0	918,346		
83	, stat , taliforno	- -	510,040	U	010,040		
	Pagan Material Additions:	-					
	Recap Material Additions:						
85			0	0	0		

	A	В	С	D	Е	F	G
1	PILs TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only		Ü
_	TAX RETURN RECONCILIATION (TAXREC)	LINE	Corporate	Eliminations	Tax		
3	(for "wires-only" business - see s. 72 OEB Act)		Tax	Liiiiiiauons	Return		
4	(IOI WITES-OTHY DUSTITIESS - See S. 72 OEB ACT)		Return		Return		
5			Return		Version 2009.1		
			0	0			
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)		1,440	0	1,440		
94	Total Other Additions		1,440	0	1,440		
95							
96	BOOK TO TAX DEDUCTIONS:						
97	Capital cost allowance	-	738,805		738,805		
98	Cumulative eligible capital deduction	-	33,057		33,057		
	Employee benefit plans-paid amounts	-	,		0		
	Items capitalized for regulatory purposes	-	43,516		43,516		
	Regulatory adjustments :	-	,		0		
102		-			0		
103		-			0		
	Tax reserves - end of year	-	0	0	0		
	Reserves from financial statements- beginning of year	-	0	0	0		
	Contributions to deferred income plans	-	U	U	0		
	Contributions to deferred income plans Contributions to pension plans	-			0		
		-	0				
108	Items on which true-up does not apply "TAXREC 3"		0	0	0		
	Interest capitalized for accounting deducted for tax	-			0		
110	Material deduction items from TAXREC 2	-	0	0	0		
111	Other deduction items (not Material) from TAXREC 2	-	0	0	0		
112							
113	Subtotal	=	815,378	0	815,378		
114	Other deductions (Please explain the nature of the deductions)		·		,		
115		-			0		
116		-			0		
117		-			0		
118					0		
119		-			0		
120	Total Other Deductions	=	0	0	0		
121	Total Other Deductions		U	0	0		
122	Total Deductions		015 270	0	045 270		
123	Total Deductions	=	815,378	0	815,378		
	Description Deductions						
	Recap Material Deductions:		0	0	0		
125			0	0	0		
126			0	0	0		
127			0	0	0		
128			0	0	0		
129			0	0	0		
	Total Other Deductions exceed materiality level		0	0	0		
	Other Deductions less than materiality level		0	0	0		
132	Total Other Deductions		0	0	0		
133							
	TAXABLE INCOME	=	321,337	0	321,337		
135	DEDUCT:	\perp					
136	Non-capital loss applied positive number	-	0		0		
137		-			0		
138		\Box	0		0		
139	NET TAXABLE INCOME	=	321,337	0	321,337		
140							
	FROM ACTUAL TAX RETURNS						
	Net Federal Income Tax (Must agree with tax return)	+	44,079	0	44,079		
	Net Ontario Income Tax (Must agree with tax return)	+	17,673	0	17,673		
144		=	61,752	0	61,752		
	Less: Miscellaneous tax credits (Must agree with tax returns)	-	01,702	· ·	0.,.32		
	Total Income Tax	=	61,752	0	61,752		
147	TOTAL MISSING TWA		01,102	0	01,102		
	FROM ACTUAL TAX RETURNS						
	Net Federal Income Tax Rate (Must agree with tax return)		13.72%		13.72%		Divide federal income tax by the taxable
	Net Ontario Income Tax Rate (Must agree with tax return) Net Ontario Income Tax Rate (Must agree with tax return)		5.50%		5.50%		Divide Ontario income tax by the taxable
							Divide Ontario income tax by the taxable
151	Dienueu income Tax Kate		19.22%		19.22%		
152	Continue En la compa and Continue Touris						
	Section F: Income and Capital Taxes						
154							
	RECAP	ļ					
	Total Income Taxes	+	61,752	0	61,752		
	Ontario Capital Tax	+	37,000		37,000		
	Federal Large Corporations Tax	+	0		0		
159		L					
160		=	98,752	0	98,752		
161							

	A	В	С	D	Е	F
1	PILs TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only	
	Tax and Accounting Reserves		Corporate	Eliminations	Tax	
	For MoF Column of TAXCALC		Tax		Return	
4	(for "wires-only" business - see s. 72 OEB Act)		Return			
5	0				Version 2009.1	
6						
	Utility Name: Erie Thames Powerlines Corporation					
	Reporting period: 2005					
9						
	TAX RESERVES					
11						
	Beginning of Year:				0	
13	Reserve for doubtful accounts ss. 20(1)(I)				0	
	Reserve for goods & services ss.20(1)(n) Reserve for goods & services ss.20(1)(m)				0	
	Reserve for unpaid amounts ss.20(1)(n)				0	
	Debt and share issue expenses ss.20(1)(e)				0	
	Other - Please describe				0	
	Other - Please describe				0	
20					0	
21					0	
22	Total (carry forward to the TAXREC worksheet)		0	0	0	
23						
	End of Year:					-
25					0	
	Reserve for doubtful accounts ss. 20(1)(I)		0		0	
	Reserve for goods & services ss.20(1)(m)				0	
	Reserve for unpaid amounts ss.20(1)(n)				0	
	Debt and share issue expenses ss.20(1)(e)				0	
	Other - Please describe Other - Please describe				0	
31	Other - Please describe				0	
33					0	
	Insert line above this line				U	
	Total (carry forward to the TAXREC worksheet)		0	0	0	
36	Total (sarry forward to the 1704KES Workensot)		U	<u> </u>	Ü	
37						
38	FINANCIAL STATEMENT RESERVES					
39						
40	Beginning of Year:					
41					0	
42			0		0	
43					0	
44			0		0	
45	Other EMPLOYEE ELITIDE DENIESTO				0	
	Other -EMPLOYEE FUTURE BENEFITS				0	
	Other - Please describe Other - Please describe				0	
49	Outer - Ficase acsoribe				0	
	Total (carry forward to the TAXREC worksheet)		0	0	0	
51	Total (out) formata to the 17000EO Welleriott		U	0	U	<u> </u>
	End of Year:					
53					0	
54			0		0	
55					0	
56			0		0	
57					0	
	Other -EMPLOYEE FUTURE BENEFITS				0	
	Other - Please describe				0	
-	Other - Please describe				0	
61	Local Post of College				0	
	Insert line above this line					
	Total (carry forward to the TAXREC worksheet)		0	0	0	
64						

	A	В	С	D	Е	F
1	, , , , , , , , , , , , , , , , , , ,		J		_	
	PILs TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only	
	TAX RETURN RECONCILIATION (TAXREC 2)		Corporate	Eliminations	Tax	
4	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
	RATEPAYERS ONLY		Return			
	Shareholder-only Items should be shown on TAXREC 3				Version 2009.1	
7						
8	Utility Name: Erie Thames Powerlines Corporation					
	Reporting period: 2005 Number of days in taxation year:		005			
	Materiality Level:		365 20,130			
12	materiality Level.		20,130			
13						
14						
15	Section C: Reconciliation of accounting income to taxable income					
	Add:					
17		+			0	
	Gain on sale of eligible capital property	+	0		0	
	Loss on disposal of assets	+			0	
	Charitable donations (Only if it benefits ratepayers) Taxable capital gains	+			0	
22	Taxable capital gams	+			0	
	Scientific research expenditures deducted	+			0	
24	per financial statements	+			0	
25	Capitalized interest	+			0	
	Soft costs on construction and renovation of buildings	+			0	
27	Capital items expensed	+			0	
	Debt issue expense	+			0	
	Financing fees deducted in books	+			0	
	Gain on settlement of debt	+			0	
	Interest paid on income debentures Recapture of SR&ED expenditures	+			0	
	Share issue expense	+			0	
	Write down of capital property	+			0	
	Amounts received in respect of qualifying environment trust	+			0	
36	Provision for bad debts	+			0	
37		+			0	
38		+			0	
39		+			0	
	Other Additions: (please explain in detail the nature of the item)	+	2		0	
41		+	0		0	
	ONTARIO SPECIFIED TAX CREDITS	+	0		0	
44	ONTARIO SPECIFIED TAX CREDITS	+			0	
45		+			Ü	
46	Total Additions	=	0	0	0	
47						
	Recap of Material Additions:					
49			0	0		
50			0	0		
51 52			0	0		
53			0	0		
54			0	0		
55			0	0		
56			0	0		
57			0	0		
58			0	0		
59			0	0		
60			0	0		
61 62			0	0		
63			0	0		
64			0	0		
65			0	0		
66			0	0		
67			0	0		
68			0	0		
69			0	0		
70			0	0		
71 72			0	0		
73			0	0		
74			U	0		
				U	U	

	A	В	С	D	E	F
1						
	PILs TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only	
	TAX RETURN RECONCILIATION (TAXREC 2)		Corporate	Eliminations	Tax	
	(for "wires-only" business - see s. 72 OEB Act) RATEPAYERS ONLY		Tax		Return	
	Shareholder-only Items should be shown on TAXREC 3		Return		Version 2009.1	
7	Shareholder-only items should be shown on TAXREC 3				Version 2009.1	
	Utility Name: Erie Thames Powerlines Corporation					
	Reporting period: 2005					
10	Number of days in taxation year:		365			
	Materiality Level:		20,130			
12						
13						
75			0	0	0	
76			0	0	0	
77	Total Material additions		0	0	0	
	Other additions less than materiality level		0	0	0	
79 80	Total Additions		0	0	0	
	Deduct:					
	Gain on disposal of assets per f/s	_			0	
83	Dividends not taxable under section 83	-			0	
	Terminal loss from Schedule 8	_			0	
	Depreciation in inventory, end of prior year	_			0	
86	Scientific research expenses claimed in year from Form T661	-			0	
	Bad debts	-			0	
88	Book income of joint venture or partnership	-			0	
89	Equity in income from subsidiary or affiliates	-			0	
	Contributions to a qualifying environment trust	-			0	
_	Other income from financial statements	-			0	
92		-				
93		-			0	
94	Other deductions (Place symbols in detail the meture of the items)	-			0	
96	Other deductions: (Please explain in detail the nature of the item)	-			0	
97		-	0		0	
98		-	O O		0	
	Total Deductions	=	0	0	0	
100			-	-		
101	Recap of Material Deductions:					
102			0	0	0	
103			0	0	0	
104			0	0	0	
105			0	0	0	
106			0	0	0	
107 108			0	0	0	
108			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	
	Total Deductions exceed materiality level		0	0	0	
	Other deductions less than materiality level		0	0	0	
	Total Deductions		0	0	0	
122						

_						
	Α	В	С	D	E	F
1						
2	PILs TAXES - EB-2010-					
3	TAX RETURN RECONCILIATION (TAXREC 3)					
_		LINE	M of F	Non-wires	Wires-only	
4	Shareholder-only Items should be shown on TAXREC 3	LINE	-		-	
5	ITEMS ON WHICH TRUE-UP DOES NOT APPLY		Corporate	Eliminations	Tax	
6	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
7	(Not wheel only business cools. 12 old 1/10)		Return		rtotarri	
_	-		Retuin		14 1 0000 4	
	Utility Name: Erie Thames Powerlines Corporation				Version 2009.1	
9						
10						
11	Reporting period: 2005					
	Number of days in taxation year:		365			
13	Number of days in taxation year.		303			
_						
14						
15						
16	Section C: Reconciliation of accounting income to taxable income					
	Add:					
18	riuu.					
_					0	
	Recapture of capital cost allowance	+			0	
20	CCA adjustments	+			0	
21	CEC adjustments	+			0	
	Gain on sale of non-utility eligible capital property	+			0	
23	Gain on sale of utility eligible capital property	+			0	
			_			
	Loss from joint ventures or partnerships	+	0		0	
25	Deemed dividend income	+			0	
26	Loss in equity of subsidiaries and affiliates	+			0	
27	Loss on disposal of utility assets	+			0	
	Loss on disposal of non-utility assets	+			0	
	Depreciation in inventory -end of year	+			0	
	Depreciation and amortization adjustments	+			0	
31	Dividends credited to investment account	+			0	
32	Non-deductible meals	+			0	
33	Non-deductible club dues	+			0	
_	Non-deductible automobile costs	+			0	
_		•	0		0	
	Donations - amount per books		U			
	Interest and penalties on unpaid taxes				0	
37	Management bonuses unpaid after 180 days of year end				0	
38	Ontario capital tax adjustments		0		0	
39		+			0	
_	Changes in Regulatory Asset balances	+			0	
					0	
	Imputed interest expense on Regulatory Assets	+				
42		+			0	
43	Other Additions: (please explain in detail the nature of the item)	+			0	
44		+			0	
45					-	
46			0		0	
		+	0		0	
	Total Additions on which true-up does not apply	=	0	0	0	
48						
49	Deduct:	L I				
50						
	CCA adjustments	-			0	
_	CEC adjustments	-			0	
	Depreciation and amortization adjustments	-			0	
_	Gain on disposal of assets per financial statements	-			0	
	Financing fee amorization - considered to be interest expense for PILs	-			0	
56	Imputed interest income on Regulatory Assets	-			0	
	Donations - amount deductible for tax purposes	-			0	
_	Income from joint ventures or partnerships	-			0	
59	moonto nom joint vontares of partiferships	-				
					0	
	Ontario capital tax adjustments to current or prior year	-	0		0	
61		-			0	
62	Changes in Regulatory Asset balances	-			0	
63		-			0	
64					0	
65		-			0	
66		-			0	
67		-			0	
_	Other deductions: (Please explain in detail the nature of the item)	-			0	
69	The state of the form	-			0	
70		-	0		0	
71			0			
72		-	0		0	
73		-	0		0	
	Total Deductions on which true-up does not apply	=	0	0	0	
	. Can Deductions on which true-up does not appry		U	0	U	
75 76						

	Α	В	С	D	Е	F
	PILs TAXES - EB-2010-					
	Corporate Tax Rates				V	ersion 2009
3	Exemptions, Deductions, or					
<u>4</u> 5	Utility Name: Erie Thames F Reporting period: 2005	owerlines	Corporation			
6	Reporting period: 2003					
7						Table 1
8	Rates Used in 2005 RAM PI	Ls Applicat	ions for 2005			
	Income Range		0		400,001	
10 11	RAM 2005	V	to		to	>1,128,000
	Income Tax Rate	Year	400,000		1,128,000	
	Proxy Tax Year	2005				
	Federal (Includes surtax)		13.12%		17.75%	22.12%
15	and Ontario blended		5.50%		9.75%	14.00%
6	Blended rate		18.62%		27.50%	36.12%
17	0 % 1 = 0 /		0.0000/			
	Capital Tax Rate		0.300% 0.175%			
	LCT rate Surtax		1.12%			
	Ontario Capital Tax	MAX				
21	Exemption **	\$7.5MM	7,500,000			
	Federal Large	MAX				
_	Corporations Tax	\$50MM	50,000,000			
22	Exemption **					
	**Exemption amounts i	nust agre	e with the l	Board-appi	oved 2005	RAM
3	PILs filing					
24						
25						Table 2
	Expected Income Tax Rates	for 2005 a				
	Income Range		0	250,001	400,001	4.400
28 29	Expected Rates	Vas-	to	to	to	>1,128,000
	Income Tax Rate	Year	250,000	400,000	1,128,000	
	Current year	2005				
	Federal (Includes surtax)	2005	13.12%	22.12%	22.12%	22.12%
	Ontario	2005	5.50%	5.50%	9.75%	14.00%
34	Blended rate	2005	18.62%	27.62%	31.87%	36.12%
35						
	Capital Tax Rate	2005	0.300%			
	LCT rate	2005 2005	0.200% 1.12%			
20	Surtax Ontario Capital Tax	MAX				
39	Exemption *** 2005	\$7.5MM	7,500,000			
	Federal Large	•				
	Corporations Tax	MAX	50,000,000			
	Exemption *** 2005	\$50MM				
	***Allocation of exempt		t comply w	ith the Boa	ırd's instru	uctions
2	regarding regulated ac	tivities.				
3						Table 3
	Input Information from Utilit	ty's Actual 2				
	Income Range		0	250,001	400,001	4.400
6 7		V	to	to	to	>1,128,000
	Income Tax Rate	Year	250,000	400,000	1,128,000	
	Current year	2005				
	Federal (Includes surtax)	2000	13.12%	22.12%	22.12%	22.12%
	Ontario		5.50%	5.50%	14.00%	14.00%
52	Blended rate		18.62%	27.62%	36.12%	36.12%
3						
	Capital Tax Rate		0.300%			
	LCT rate		0.175%			
6	Surtax	BAAY	1.12%			
57	Ontario Capital Tax	MAX	5,369,797			
זנ	Exemption * Federal Large	\$7.5MM				
	Corporations Tax	MAX	25,000,000			
58	Exemption *	\$50MM	20,000,000			
	* Include copies of the	actual tay	return allo	cation cal	culations i	n vour
-	submission: Ontario C					your
)	Submission: Untario C	ızə page	ii; iederal	12 Sched	uie 30	
_						

		_		_	_	_	_								
	A	В	С	D	E	F	G	Н		J	K	L	M	N	0
1	PILs TAXES - EB-2010-														
2	Analysis of PILs Tax Account														
3	Utility Name: Erie Thames Pov	verline	es Corporation												Version 2009.1
4	Reporting period: 2005				Sign Convention	on: +	for increase; -	for	decrease						0
5															
6															
7															
8	Year start:		01/08/2001		01/01/2002		01/01/2003		01/01/2004		01/01/2005		01/01/2006		
9	Year end:		31/12/2001		31/12/2002		31/12/2003		31/12/2004		31/12/2005		30/04/2006		Total
10															
11	Opening balance:	=	0		0		0		0		0		0		0
	Board-approved PILs tax	+/-													
12	proxy from Decisions (1)						0		0		0				0
	PILs proxy from April 1, 2005														
13	- input 9/12 of amount														0
	True-up Variance	+/-											•		
14	Adjustment Q4, 2001 (2)						0								0
	True-up Variance	+/-											•		
15	Adjustment (3)				0								-20,629		-20,629
	Deferral Account Variance		-		•										
16	Adjustment Q4, 2001 (4)										0				0
	Deferral Account Variance	+/-													
17	Adjustment (5)				0								90,390		90,390
	Adjustments to reported	+/-	_												,
18	prior years' variances (6)														0
19	Carrying charges (7)	+/-													0
	PILs billed to (collected	-													
20	from) customers (8)		0												0
21															
22	Ending balance: # 1562		0		0		0		0		0		69,761		69,761
23	_ '														

26 Uncollected PILs

24 25

36

37

42

64 65

67

68

75 76

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

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

- 31 32 33 (1) (i) From the Board's Decision - see Inclusion in Rates, Part III of the TAXCALC spreadsheet for Q4 2001 and 2002. 34 Please insert the Q4, 2001 proxy in column C even though it was approved effective March 1, 2002. 35 If the Board gave more than one decision in the year, calculate a weighted average proxy.
 - (ii) If the Board approved different amounts, input the Board-approved amounts in cells C13 and E13.
 - (iii) Column G In 2003, the initial estimate should include the Q4 2001 PILs tax proxy and the 2002 PILs tax proxy.
 - (iv) Column I The Q4 2001 PILs tax proxy was removed from rates on April 1, 2004 and the 2002 PILs tax proxy remained.
 - (v) Column K The 2002 PILs tax proxy applies to January 1 to March 31, 2005, and the new 2005 PILs tax proxy from April 1 to December 31, 2005.
 - (vi) Column M The 2005 PILs tax proxy will used for the period from January 1 to April 30, 2006.
 - (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 trued up in 2002, 2003 and for the period January 1- March 31, 2004. Input the variance in the whole year reconcilation.
- 43 45 (3) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I132, of the TAXCALC spreadsheet. 46 47 The true-up will compare to the 2002 proxy for 2002, 2003, 2004 and January 1 to March 31, 2005.
- 48 (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 49 50 trued up in 2002, 2003 and for the period January 1- March 31, 2004. Input the deferral variance in the whole year reconciliation.
- 51 (5) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I181, of the TAXCALC spreadsheet. 52 53 The true-up will compare to the 2002 proxy for 2002, 2003, 2004 and January 1 to March 31, 2005.
- 54 55 56 57 (6) The correcting entry should be shown in the year the entry was made. The true-up of the carrying charges will have to be reviewed.
 - (7) Carrying charges are calculated on a simple interest basis.
- (8) (i) PILs collected from customers from March 1, 2002 to March 31, 2004 were based on a fixed charge and a volumetric charge recovery by class. The PILs rate 58 59 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 60 61 62 63 2002 PILs tax proxy recovered by the volumetric rate by class as calculated on sheet 7 of the 2004 RAM. The 2005 PILs tax proxy is being recovered on a volumetric basis by class.
 - (ii) Collections should equal: (a) the actual volumes/ load (kWhs, kWs, Kva) for the period (including net unbilled at period end), multiplied by the PILs volumetric proxy rates by class (from the Q4, 2001and 2002 RAM worksheets) for 2002, 2003 and January 1 to March 31, 2004; plus, (b) customer counts by class in the same period multiplied by the PILs fixed charge rate components.
 - In 2004, use the Board-approved 2002 PILs proxy, recovered on a volumetric basis by class as calculated by the 2004 RAM, sheet 7, for the period April 1 to December 31, 2004, and add this total to the results from the sentence above for January 1 to March 31, 2004.
 - In 2005, use the Board-approved 2005 PILs proxy, recovered on a volumetric basis by class as calculated by the 2005 RAM, sheet 4, for the period April 1 to December 31, 2005. To this total, the 2004 volumetric PILs proxy rate by class should be used to calculate the recovery for the period January 1 to March 31, 2005.
 - (9) Any interim PILs recovery from Board Decisions will be recorded in APH Account # 1590. Final reconciliation of PILs proxy taxes will have to include amounts from 1562 and from 1590.

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Name of LDC: Erie Thames Powerlines Corporation
OEB Licence Number: ED-2002-0516

Distributor Information

Applicant Name

Erie Thames Powerlines Corporation

OEB Licence Number

ED-2002-0516

ED Disposition 1562 Balance release 1.0 © Elenchus Research Associates Name of LDC: Erie Thames Powerlines Corporation

OEB Licence Number: ED-2002-0516

Table of Contents

G1.1 Request for Disposition

Sheet Name	Purpose of Sheet
A1.1 Distributor Information	Enter LDC Data
A2.1 Table of Contents	Table of Contents
A3.1 Prescribed Interest Rates	Prescribed Interest Rates
A3.2 Annual Interest	Annual Interest
A4.1 PILs Tax Proxy	PILs Tax Proxy
B1.1 Rate Classes	Set Up Rate Classes
C1.1 2002 PILs Recovered	2002 PILs Recoverd
C1.2 2003 PlLs Recovered	2003 PILs Recovered
C1.3 Jan to Mar 2004 PILs Rec	Jan to Mar 2004 PILs Recovered
C1.4 Apr to Dec 2004 PILs Rec	Apr to Dec 2004 PILs Recovered
C1.5 Jan To Mar 2005 PILs Rec	Jan To Mar 2005 PILs Recovered
C1.6 Apr to Dec 2005 PILs Rec	Apr to Dec 2005 PILs Recovered
C1.7 Jan To Apr 2006 PILs Rec	Jan To Apr 2006 PILs Recovered
D1.1 Total PIL's Recovered	Total PIL's Recovered
D1.2 Total PIL's By Year	Total PIL's By Year
E1.1 Disp of 1562 Balance	Disposition of Balance Recorded in Account 1562 Deferred PILs
F1.1 Calc Carry Cost 2001	Calculate Carrying Cost 2001
F1.2 Calc Carry Cost 2002	Calculate Carrying Cost 2002
F1.3 Calc Carry Cost 2003	Calculate Carrying Cost 2003
F1.4 Calc Carry Cost 2004	Calculate Carrying Cost 2004
F1.5 Calc Carry Cost 2005	Calculate Carrying Cost 2005
F1.6 Calc Carry Cost 2006	Calculate Carrying Cost 2006
F1.7 Calc Carry Cost 2007	Calculate Carrying Cost 2007
F1.8 Calc Carry Cost 2008	Calculate Carrying Cost 2008
F1.9 Calc Carry Cost 2009	Calculate Carrying Cost 2009
F1.10 Calc Carry Cost 2010	Calculate Carrying Cost 2010
F1.11 Calc Carry Cost 2011	Calculate Carrying Cost 2011
F1.12 Calc Carry Cost 2012	Calculate Carrying Cost 2012

Request for Disposition of 1562 Balance



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Name of LDC: Erie Thames Powerlines Corporation

OEB Licence Number: ED-2002-0516

Prescribed Interest Rates

	Approved Deferral and Variance
	Accounts
	Prescribed Interest Rate (per the
	Bankers' Acceptances-3 months Plus
	0.25 Spread)
Q3 2001	7.25
Q2 2006	4.14
Q3 2006	4.59
Q4 2006	4.59
Q1 2007	4.59
Q2 2007	4.59
Q3 2007	4.59
Q4 2007	5.14
Q1 2008	5.14
Q2 2008	4.08
Q3 2008	3.35
Q4 2008	3.35
Q1 2009	2.45
Q2 2009	1.00
Q3 2009	0.55
Q4 2009	0.55
Q1 2010	0.55
Q2 2010	0.55
Q3 2010	0.89
Q4 2010	1.20
Q1 2011	1.47
Q2 2011	1.47
Q3 2011	1.47
Q4 2011	1.47
Q1 2012	1.47
Q2 2012	1.47



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Name of LDC: Erie Thames Powerlines Corporation

OEB Licence Number: ED-2002-0516

Annual Interest

	Prescribed		
Month	Interest	Monthly Interest	Cummulative
January-31-01	0.00	0.00%	0.00%
February-28-01	0.00	0.00%	0.00%
March-31-01	0.00	0.00%	0.00%
April-30-01	0.00	0.00%	0.00%
May-31-01	0.00	0.00%	0.00%
June-30-01	0.00	0.00%	0.00%
July-31-01	0.00	0.00%	0.00%
August-31-01	0.00	0.00%	0.00%
September-30-01	0.00	0.00%	0.00%
October-31-01	7.25	0.62%	0.62%
November-30-01	7.25	0.60%	1.21%
December-31-01	7.25	0.62%	1.83%
Effective Annual Interest		1.83%	

	Prescribed		
Month	Interest	Monthly Interest	Cummulative
January-31-02	7.25	0.62%	0.62%
February-28-02	7.25	0.56%	1.17%
March-31-02	7.25	0.62%	1.79%
April-30-02	7.25	0.60%	2.38%
May-31-02	7.25	0.62%	3.00%
June-30-02	7.25	0.60%	3.60%
July-31-02	7.25	0.62%	4.21%
August-31-02	7.25	0.62%	4.83%
September-30-02	7.25	0.60%	5.42%
October-31-02	7.25	0.62%	6.04%
November-30-02	7.25	0.60%	6.63%
December-31-02	7.25	0.62%	7.25%
Effective Annual Interest		7.25%	

	Prescribed		
Month	Interest	Monthly Interest	Cummulative
January-31-03	7.25	0.62%	0.62%
February-28-03	7.25	0.56%	1.17%
March-31-03	7.25	0.62%	1.79%
April-30-03	7.25	0.60%	2.38%
May-31-03	7.25	0.62%	3.00%
June-30-03	7.25	0.60%	3.60%
July-31-03	7.25	0.62%	4.21%
August-31-03	7.25	0.62%	4.83%
September-30-03	7.25	0.60%	5.42%
October-31-03	7.25	0.62%	6.04%
November-30-03	7.25	0.60%	6.63%
December-31-03	7.25	0.62%	7.25%
Effective Annual Interest		7.25%	

	Prescribed		
Month	Interest	Monthly Interest	Cummulative
January-31-04	7.25	0.62%	0.62%
February-29-04	7.25	0.58%	1.19%
March-31-04	7.25	0.62%	1.81%
April-30-04	7.25	0.60%	2.40%
May-31-04	7.25	0.62%	3.02%
June-30-04	7.25	0.60%	3.62%
July-31-04	7.25	0.62%	4.23%
August-31-04	7.25	0.62%	4.85%
September-30-04	7.25	0.60%	5.44%
October-31-04	7.25	0.62%	6.06%
November-30-04	7.25	0.60%	6.65%
December-31-04	7.25	0.62%	7.27%
Effective Annual Interest		7.27%	

	Prescribed		
Month	Interest	Monthly Interest	Cummulative
January-31-05	7.25	0.62%	0.62%
February-28-05	7.25	0.56%	1.17%
March-31-05	7.25	0.62%	1.79%
April-30-05	7.25	0.60%	2.38%
May-31-05	7.25	0.62%	3.00%
June-30-05	7.25	0.60%	3.60%
July-31-05	7.25	0.62%	4.21%
August-31-05	7.25	0.62%	4.83%
September-30-05	7.25	0.60%	5.42%
October-31-05	7.25	0.62%	6.04%
November-30-05	7.25	0.60%	6.63%
December-31-05	7.25	0.62%	7.25%
Effective Annual Interest		7.25%	

	Prescribed		
Month	Interest	Monthly Interest	Cummulative
January-31-06	7.25	0.62%	0.62%
February-28-06	7.25	0.56%	1.17%
March-31-06	7.25	0.62%	1.79%
April-30-06	4.14	0.34%	2.13%
May-31-06	4.14	0.35%	2.48%
June-30-06	4.14	0.34%	2.82%
July-31-06	4.59	0.39%	3.21%
August-31-06	4.59	0.39%	3.60%
September-30-06	4.59	0.38%	3.98%
October-31-06	4.59	0.39%	4.37%
November-30-06	4.59	0.38%	4.74%
December-31-06	4.59	0.39%	5.13%
Effective Annual Interest		5.13%	

	Prescribed		
Month	Interest	Monthly Interest	Cummulative
January-31-07	4.59	0.39%	0.39%
February-28-07	4.59	0.35%	0.74%
March-31-07	4.59	0.39%	1.13%
April-30-07	4.59	0.38%	1.51%
May-31-07	4.59	0.39%	1.90%
June-30-07	4.59	0.38%	2.28%
July-31-07	4.59	0.39%	2.67%

	Prescribed		
Effective Annual Interest		4.73%	
December-31-07	5.14	0.44%	4.73%
November-30-07	5.14	0.42%	4.29%
October-31-07	5.14	0.44%	3.87%
September-30-07	4.59	0.38%	3.43%
August-31-07	4.59	0.39%	3.06%

	Prescribed		
Month	Interest	Monthly Interest	Cummulative
January-31-08	5.14	0.44%	0.44%
February-29-08	5.14	0.41%	0.84%
March-31-08	5.14	0.44%	1.28%
April-30-08	4.08	0.34%	1.62%
May-31-08	4.08	0.35%	1.96%
June-30-08	4.08	0.34%	2.30%
July-31-08	3.35	0.28%	2.58%
August-31-08	3.35	0.28%	2.87%
September-30-08	3.35	0.28%	3.14%
October-31-08	3.35	0.28%	3.43%
November-30-08	3.35	0.28%	3.70%
December-31-08	3.35	0.28%	3.99%
Effective Annual Interest		3.99%	

	Prescribed		
Month	Interest	Monthly Interest	Cummulative
January-31-09	2.45	0.21%	0.21%
February-28-09	2.45	0.19%	0.40%
March-31-09	2.45	0.21%	0.60%
April-30-09	1.00	0.08%	0.69%
May-31-09	1.00	0.08%	0.77%
June-30-09	1.00	0.08%	0.85%
July-31-09	0.55	0.05%	0.90%
August-31-09	0.55	0.05%	0.95%
September-30-09	0.55	0.05%	0.99%
October-31-09	0.55	0.05%	1.04%
November-30-09	0.55	0.05%	1.08%
December-31-09	0.55	0.05%	1.13%
Effective Annual Interest		1.13%	

Manda	Prescribed	Mandhhalatanat	O
Month	Interest	Monthly Interest	Cummulative
January-31-10	0.55	0.05%	0.05%
February-28-10	0.55	0.04%	0.09%
March-31-10	0.55	0.05%	0.14%
April-30-10	0.55	0.05%	0.18%
May-31-10	0.55	0.05%	0.23%
June-30-10	0.55	0.05%	0.27%
July-31-10	0.89	0.08%	0.35%
August-31-10	0.89	0.08%	0.42%
September-30-10	0.89	0.07%	0.50%
October-31-10	1.20	0.10%	0.60%
November-30-10	1.20	0.10%	0.70%
December-31-10	1.20	0.10%	0.80%
Effective Annual Interest		0.80%	

	Prescribed		
Month	Interest	Monthly Interest	Cummulative

January-31-11	1.47	0.12%	0.12%
February-28-11	1.47	0.11%	0.24%
March-31-11	1.47	0.12%	0.36%
April-30-11	1.47	0.12%	0.48%
May-31-11	1.47	0.12%	0.61%
June-30-11	1.47	0.12%	0.73%
July-31-11	1.47	0.12%	0.85%
August-31-11	1.47	0.12%	0.98%
September-30-11	1.47	0.12%	1.10%
October-31-11	1.47	0.12%	1.22%
November-30-11	1.47	0.12%	1.35%
December-31-11	1.47	0.12%	1.47%
Effective Annual Interest		1.47%	

	Prescribed		
Month	Interest	Monthly Interest	Cummulative
January-31-12	1.47	0.12%	0.12%
February-29-12	1.47	0.12%	0.24%
March-31-12	1.47	0.12%	0.37%
April-30-12	1.47	0.12%	0.49%
May-31-12	0.00	0.00%	0.49%
June-30-12	0.00	0.00%	0.49%
July-31-12	0.00	0.00%	0.49%
August-31-12	0.00	0.00%	0.49%
September-30-12	0.00	0.00%	0.49%
October-31-12	0.00	0.00%	0.49%
November-30-12	0.00	0.00%	0.49%
December-31-12	0.00	0.00%	0.49%
Effective Annual Interest		0.49%	

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Name of LDC: Erie Thames Powerlines Corporation

OEB Licence Number: ED-2002-0516

PILs Tax Proxy

	Year	Amount
Board-approved PILs tax proxy from Decisions	2001	186,732
Board-approved PILs tax proxy from Decisions	2002	659,320
Board-approved PILs tax proxy from Decisions	2005	428,225

OEB Licence Number: ED-2002-0516

Rate Class Selection

Rate Group	Rate Class	Fixed Metric	Vol Metric
252	5		1380
RES	Residential	Customer	kWh
GSLT50	General Service Less Than 50 kW	Customer	kWh
GSGT50	General Service 50 to 999 kW	Customer	kW
GSGT50	General Service 1,000 to 2,999 kV	Customer	kW
GSGT50	General Service 3,000 to 4,999 kV	Customer	kW
LU	Large Use	Customer	kW
USL	Unmetered Scattered Load	Connection	kWh
Sen	Sentinel Lighting	Connection	kW
SL	Street Lighting	Connection	kW
EMB	Embedded Distributor	Connection	kW
NA	Rate Class 11	NA	NA
NA	Rate Class 12	NA	NA
NA	Rate Class 13	NA	NA
NA	Rate Class 14	NA	NA
NA	Rate Class 15	NA	NA
NA	Rate Class 16	NA	NA
NA	Rate Class 17	NA	NA
NA	Rate Class 18	NA	NA
NA	Rate Class 19	NA	NA
NA	Rate Class 20	NA	NA
NA	Rate Class 21	NA	NA
NA	Rate Class 22	NA	NA
NA	Rate Class 23	NA	NA
NA	Rate Class 24	NA	NA
NA	Rate Class 25	NA	NA

PILs Recovered March to December 2002

		PILs Rate	PILs Rate	Total PILs	Monthly Service	Cust/Conn Billed	PILs
Rate Class	Fixed Metric	2001	2002	Rate	Charge	Mar to Dec 2002	Recovered
		Α	В	C = A + B		D	E = C * D * 10
Residential	Customer	0.478150	1.700530	2.178680	12.3400	11,758	256,171
General Service Less Than 50 kW	Customer	0.927820	3.294700	4.222520	23.80	1,393	58,811
General Service 50 to 999 kW	Customer	13.632910	48.132330	61.765240	349.36	99	61,271
General Service 1,000 to 2,999 kW	Customer	214.754310	758.267400	973.021710	5,503.75	2	19,460
General Service 3,000 to 4,999 kW	Customer	249.616051	881.353397	1,130.969448	6,397.14	1	11,310
Large Use	Customer	506.405810	1,788.031150	2,294.436960	12,978.09	1	22,944
Unmetered Scattered Load	Connection	0.197071	0.695821	0.892892	5.00	47	421
Sentinel Lighting	Connection	-0.000910	0.010430	0.009520	1.50	239	23
Street Lighting	Connection	0.022740	0.066120	0.088860	0.48	2,660	2,364
Embedded Distributor	Connection	0.000000	0.000000	0.000000	0.00	0	0
						16,200	432,776
		5 5 .	DII D :		5 1 . 11 . 11		
D (0)		PILs Rate	PILs Rate	Total PILs	Distribution	kWh/kW Billed	PILs
Rate Class	Vol Metric	2001	2002	Rate	Charge	Mar to Dec 2002	Recovered
B 11 41	1.140	Α	В	C = A + B		D	E = C * D
Residential	kWh	0.000400	0.001240	0.001640	0.0090	89,529,393.0000	146,828
General Service Less Than 50 kW	kWh	0.000470	0.001650	0.002120	0.0120	35,139,308.1200	74,495
General Service 50 to 999 kW	kW	0.045860	0.169300	0.215160	1.1760	207,537.7400	44,654
General Service 1,000 to 2,999 kW	kW	0.055178	0.194810	0.249988	1.4148	36,976	9,244
General Service 3,000 to 4,999 kW	kW	0.048158	0.170037	0.218195	1.2349	28,074	6,126
Large Use	kW	0.022429	0.079200	0.101629	1.2349	92,503	9,401
Unmetered Scattered Load	kWh	0.001183	0.004176	0.005359	0.0300	311,069	1,667
Sentinel Lighting	kW	0.060580	0.214020	0.274600	6.3758	144,304	39,626
Street Lighting	kW	0.041540	0.146570	0.188110	1.0645	5,739	1,080
						0,100	1,000
Embedded Distributor	kW	0.000000	0.000000	0.000000	0.0000	125,494,904	333,120

765,896

PILs Recovered 2003

Rate Class	Fixed Metric	PILs Rate 2001 A	PILs Rate 2002 B	Total PILs Rate C = A + B	Monthly Service Charge	Cust/Conn Billed D	PILs Recovered E = C * D * 12
Residential	Customer	0.478150	1.700530	2.178680	12.3400	11,904	311,215
General Service Less Than 50 kW	Customer	0.927820	3.294700	4.222520	23.8000	1,399	70,898
General Service 50 to 999 kW	Customer	13.632910	48.132330	61.765240	349.3600	105	77,528
General Service 1,000 to 2,999 kW	Customer	214.754310	758.267400	973.021710	5,503.7500	2	23,353
General Service 3,000 to 4,999 kW	Customer	249.616051	881.353397	1,130.969448	6,397.1439	1	13,572
Large Use	Customer	506.405810	1,788.031150	2,294.436960	12,978.0900	1	27,533
Unmetered Scattered Load	Connection	0.197071	0.695821	0.892892	5.0000	57	609
Sentinel Lighting	Connection	-0.000910	0.010430	0.009520	1.5000	237	27
Street Lighting	Connection	0.022740	0.066120	0.088860	0.4800	2,660	2,836
Embedded Distributor	Connection	0.000000	0.000000	0.000000	0.0000	0	0
						16,366	527,570
		PILs Rate	PILs Rate	Total PILs	Distribution	kWh/kW Billed	PILs
Rate Class	Vol Metric	2001	2002	Rate	Charge	2003	Recovered
		Α	В	C = A + B	· ·	D	E = C * D
Residential	kWh	0.000400	0.001240	0.001640	0.0090	113,381,788	185,946
General Service Less Than 50 kW	kWh	0.000470	0.001650	0.002120	0.0120	42,825,458	90,790
General Service 50 to 999 kW	kW	0.045860	0.169300	0.215160	1.1760	264,610	56,933
General Service 1,000 to 2,999 kW	kW	0.055178	0.194810	0.249988	1.4148	46,227	11,556
General Service 3,000 to 4,999 kW	kW	0.048158	0.170037	0.218195	1.2349	39,820	8,689
Large Use	kW	0.022429	0.079200	0.101629	1.2349	131,241	13,338
Unmetered Scattered Load	kWh	0.001183	0.004176	0.005359	0.0300	492,282	2,638
Sentinel Lighting	kW	0.060580	0.214020	0.274600	6.3758	502	138
Street Lighting	kW	0.041540	0.146570	0.188110	1.0645	8,618	1,621
Embedded Distributor	kW	0.000000	0.000000	0.000000	0.0000	0	0
						157,190,546	371,649
						101,100,010	0.1,0.0

899,219

PILs Recovered January to March 2004

Rate Class	Fixed Metric	PILs Rate 2001	PILs Rate 2002 B	Total PILs Rate C = A + B	Monthly Service Charge	Cust/Conn Billed Jan to Mar 2004 D	PILs Recovered E = C * D * 3
Residential General Service Less Than 50 kW	Customer Customer	0.478150 0.927820	1.700530 3.294700	2.178680 4.222520	12.3400 23.8000	11,985 1,365	78,334 17,291
General Service 50 to 999 kW	Customer	13.632910	48.132330	61.765240	349.3600	110	20,383
General Service 1,000 to 2,999 kW	Customer	214.754310	758.267400	973.021710	5,503.7500	7	20,433
General Service 3,000 to 4,999 kW	Customer	249.616051	881.353397	1,130.969448	6,397.1439	1	3,393
Large Use	Customer	506.405810	1,788.031150	2,294.436960	12,978.0900	1	6,883
Unmetered Scattered Load	Connection	0.197071	0.695821	0.892892	5.0000	56	150
Sentinel Lighting	Connection	-0.000910	0.010430	0.009520	1.5000	237	7
Street Lighting	Connection	0.022740	0.066120	0.088860	0.4800	2,660	709
Embedded Distributor	Connection	0.000000	0.000000	0.000000	0.0000	0	0
						16,422	147,584
Rate Class	Vol Metric	PILs Rate 2001	В	Total PILs Rate C = A + B	Distribution Charge	kWh/kW Billed Jan To Mar 2004 D	PILs Recovered E = C * D
Residential	kWh	A 0.000400	B 0.001240	C = A + B 0.001640	Charge 0.0090	Jan To Mar 2004 D 28,519,601	E = C * D 46,772
Residential General Service Less Than 50 kW	kWh kWh	A 0.000400 0.000470	B 0.001240 0.001650	C = A + B 0.001640 0.002120	Charge 0.0090 0.0120	Jan To Mar 2004 D 28,519,601 9,952,673	E = C * D 46,772 21,100
Residential General Service Less Than 50 kW General Service 50 to 999 kW	kWh kWh kW	A 0.000400 0.000470 0.045860	B 0.001240 0.001650 0.169300	C = A + B 0.001640 0.002120 0.215160	0.0090 0.0120 1.1760	Jan To Mar 2004 D 28,519,601 9,952,673 72,059	E = C * D 46,772 21,100 15,504
Residential General Service Less Than 50 kW General Service 50 to 999 kW General Service 1,000 to 2,999 kW	kWh kWh kW kW	A 0.000400 0.000470 0.045860 0.055178	B 0.001240 0.001650 0.169300 0.194810	C = A + B 0.001640 0.002120 0.215160 0.249988	0.0090 0.0120 1.1760 1.4148	Jan To Mar 2004 D 28,519,601 9,952,673 72,059 13,320	E = C * D 46,772 21,100 15,504 3,330
Residential General Service Less Than 50 kW General Service 50 to 999 kW General Service 1,000 to 2,999 kW General Service 3,000 to 4,999 kW	kWh kWh kW kW	A 0.000400 0.000470 0.045860 0.055178 0.048158	B 0.001240 0.001650 0.169300 0.194810 0.170037	C = A + B 0.001640 0.002120 0.215160 0.249988 0.218195	0.0090 0.0120 1.1760 1.4148 1.2349	Jan To Mar 2004 D 28,519,601 9,952,673 72,059 13,320 11,791	E = C * D 46,772 21,100 15,504 3,330 2,573
Residential General Service Less Than 50 kW General Service 50 to 999 kW General Service 1,000 to 2,999 kW General Service 3,000 to 4,999 kW Large Use	kWh kWh kW kW kW	A 0.000400 0.000470 0.045860 0.055178 0.048158 0.022429	B 0.001240 0.001650 0.169300 0.194810 0.170037 0.079200	C = A + B 0.001640 0.002120 0.215160 0.249988 0.218195 0.101629	0.0090 0.0120 1.1760 1.4148 1.2349 1.2349	Jan To Mar 2004 D 28,519,601 9,952,673 72,059 13,320 11,791 35,289	E = C * D 46,772 21,100 15,504 3,330 2,573 3,586
Residential General Service Less Than 50 kW General Service 50 to 999 kW General Service 1,000 to 2,999 kW General Service 3,000 to 4,999 kW Large Use Unmetered Scattered Load	kWh kWh kW kW kW kW	A 0.000400 0.000470 0.045860 0.055178 0.048158 0.022429 0.001183	B 0.001240 0.001650 0.169300 0.194810 0.170037 0.079200 0.004176	C = A + B 0.001640 0.002120 0.215160 0.249988 0.218195 0.101629 0.005359	0.0090 0.0120 1.1760 1.4148 1.2349 1.2349 0.0300	Jan To Mar 2004 D 28,519,601 9,952,673 72,059 13,320 11,791 35,289 125,467	E = C * D 46,772 21,100 15,504 3,330 2,573 3,586 672
Residential General Service Less Than 50 kW General Service 50 to 999 kW General Service 1,000 to 2,999 kW General Service 3,000 to 4,999 kW Large Use Unmetered Scattered Load Sentinel Lighting	kWh kWh kW kW kW kWh	A 0.000400 0.000470 0.045860 0.055178 0.048158 0.022429 0.001183 0.060580	B 0.001240 0.001650 0.169300 0.194810 0.170037 0.079200 0.004176 0.214020	C = A + B 0.001640 0.002120 0.215160 0.249988 0.218195 0.101629 0.005359 0.274600	0.0090 0.0120 1.1760 1.4148 1.2349 1.2349 0.0300 6.3758	Jan To Mar 2004 D 28,519,601 9,952,673 72,059 13,320 11,791 35,289 125,467 139	E = C * D 46,772 21,100 15,504 3,330 2,573 3,586 672 38
Residential General Service Less Than 50 kW General Service 50 to 999 kW General Service 1,000 to 2,999 kW General Service 3,000 to 4,999 kW Large Use Unmetered Scattered Load Sentinel Lighting Street Lighting	kWh kWh kW kW kW kW kWh	A 0.000400 0.000470 0.045860 0.055178 0.048158 0.022429 0.001183 0.060580 0.041540	B 0.001240 0.001650 0.169300 0.194810 0.170037 0.079200 0.004176 0.214020 0.146570	C = A + B 0.001640 0.002120 0.215160 0.249988 0.218195 0.101629 0.005359 0.274600 0.188110	0.0090 0.0120 1.1760 1.4148 1.2349 1.2349 0.0300 6.3758 1.0645	Jan To Mar 2004 D 28,519,601 9,952,673 72,059 13,320 11,791 35,289 125,467	E = C * D 46,772 21,100 15,504 3,330 2,573 3,586 672 38 431
Residential General Service Less Than 50 kW General Service 50 to 999 kW General Service 1,000 to 2,999 kW General Service 3,000 to 4,999 kW Large Use Unmetered Scattered Load Sentinel Lighting	kWh kWh kW kW kW kWh	A 0.000400 0.000470 0.045860 0.055178 0.048158 0.022429 0.001183 0.060580	B 0.001240 0.001650 0.169300 0.194810 0.170037 0.079200 0.004176 0.214020	C = A + B 0.001640 0.002120 0.215160 0.249988 0.218195 0.101629 0.005359 0.274600	0.0090 0.0120 1.1760 1.4148 1.2349 1.2349 0.0300 6.3758	Jan To Mar 2004 D 28,519,601 9,952,673 72,059 13,320 11,791 35,289 125,467 139	E = C * D 46,772 21,100 15,504 3,330 2,573 3,586 672 38

PILs Recovered April to December 2004

		PILs Rate	Monthly Service	Cust/Conn Billed	PILs
Rate Class	Fixed Metric	Apr to Dec 2004	Charge	Apr to Dec 2004	Recovered
		· A	· ·	В	C = A * B * 9
Residential	Customer	0.000000	0.0000	0	0
General Service Less Than 50 kW	Customer	0.000000	0.0000	0	0
General Service 50 to 999 kW	Customer	0.000000	0.0000	0	0
General Service 1,000 to 2,999 kW	Customer	0.000000	0.0000	0	0
General Service 3,000 to 4,999 kW	Customer	0.000000	0.0000	0	0
Large Use	Customer	0.000000	0.0000	0	0
Unmetered Scattered Load	Connection	0.000000	0.0000	0	0
Sentinel Lighting	Connection	0.000000	0.0000	0	0
Street Lighting	Connection	0.000000	0.0000	0	0
Embedded Distributor	Connection	0.000000	0.0000	0	0
				0	0
		PILs Rate	Distribution	kWh/kW Billed	PILs
Rate Class	Vol Metric	Apr to Dec 2004	Charge	Apr To Dec 2004	Recovered
		Α		В	C = A * B
Residential	kWh	0.003359	0.0099	66,670,658	223,955
General Service Less Than 50 kW	kWh	0.000961	0.0126	28,858,018	27,745
General Service 50 to 999 kW	kW	0.371796	1.2937	316,177	117,553
General Service 1,000 to 2,999 kW	kW	0.449376	1.4809	39,959	17,956
General Service 3,000 to 4,999 kW	kW	0.197841	1.3323	31,508	6,234
Large Use	kW	0.349935	2.2380	105,866	37,046
Unmetered Scattered Load	kWh	0.001475	0.0273	376,400	555
Sentinel Lighting	kW	0.531958	7.5008	416	221
Street Lighting	kW	0.490253	1.8970	6,868	3,367
Embedded Distributor	kW	0.000000	0.0000	0	0

PILs Recovered January to March 2005

		PILs Rate			
		Jan To Mar	Monthly Service	Cust/Conn Billed	PILs
Rate Class	Fixed Metric	2005	Charge	Jan to Mar 2005	Recovered
		Α	· ·	В	C = A * B * 3
Residential	Customer	0.000000	0.0000	0	0
General Service Less Than 50 kW	Customer	0.000000	0.0000	0	0
General Service 50 to 999 kW	Customer	0.000000	0.0000	0	0
General Service 1,000 to 2,999 kW	Customer	0.000000	0.0000	0	0
General Service 3,000 to 4,999 kW	Customer	0.000000	0.0000	0	0
Large Use	Customer	0.000000	0.0000	0	0
Unmetered Scattered Load	Connection	0.000000	0.0000	0	0
Sentinel Lighting	Connection	0.000000	0.0000	0	0
Street Lighting	Connection	0.000000	0.0000	0	0
Embedded Distributor	Connection	0.000000	0.0000	0	0
				0	0
		PILs Rate		kWh/kW Billed	
		Jan To Mar	Distribution	Jan To Mar	PILs
Rate Class	Vol Metric	2005	Charge	2005	Recovered
		Α		В	C = A * B
Residential	kWh	0.003359	0.0099	28,742,391	96,549
General Service Less Than 50 kW	kWh	0.000961	0.0126	10,069,425	9,681
General Service 50 to 999 kW	kW	0.371796	1.2937	85,393	31,749
General Service 1,000 to 2,999 kW	kW	0.449376	1.4809	20,762	9,330
General Service 3,000 to 4,999 kW					
	kW	0.197841	1.3323	10,849	2,146
Large Use	kW	0.349935	2.2380	34,042	11,912
Large Use Unmetered Scattered Load	kW kWh	0.349935 0.001475	2.2380 0.0273	34,042 118,249	11,912 174
Large Use Unmetered Scattered Load Sentinel Lighting	kW kWh kW	0.349935 0.001475 0.531958	2.2380 0.0273 7.5008	34,042 118,249 196	11,912 174 104
Large Use Unmetered Scattered Load Sentinel Lighting Street Lighting	kW kWh kW kW	0.349935 0.001475 0.531958 0.490253	2.2380 0.0273 7.5008 1.8970	34,042 118,249	11,912 174
Large Use Unmetered Scattered Load Sentinel Lighting	kW kWh kW	0.349935 0.001475 0.531958	2.2380 0.0273 7.5008	34,042 118,249 196	11,912 174 104

PILs Recovered April to December 2005

		i ils itale	Worlding Gervice	Cust/Corin Dillect	I ILS
Rate Class	Fixed Metric	Apr to Dec 2005 A	Charge	Apr to Dec 2005 B	Recovered C = A * B * 9
Residential	Customer	0.000000	0.0000	0	0
General Service Less Than 50 kW	Customer	0.000000	0.0000	0	0
General Service 50 to 999 kW	Customer	0.000000	0.0000	0	0
General Service 1,000 to 2,999 kW	Customer	0.000000	0.0000	0	0
General Service 3,000 to 4,999 kW	Customer	0.000000	0.0000	0	0
Large Use	Customer	0.000000	0.0000	0	0
Unmetered Scattered Load	Connection	0.000000	0.0000	0	0
Sentinel Lighting	Connection	0.000000	0.0000	0	0
Street Lighting	Connection	0.000000	0.0000	0	0
Embedded Distributor	Connection	0.000000	0.0000	0	0
Rate Class	Vol Metric	PILs Rate Apr to Dec 2005 A	Distribution Charge	kWh/kW Billed Apr To Dec 2005 B	PILs Recovered C = A * B
Residential	kWh	0.002001	0.0077	86,227,172	172,547
General Service Less Than 50 kW	kWh	0.001691	0.0099	30,208,275	51,071
General Service 50 to 999 kW	kW	0.250936	1.0166	256,180	64,285
General Service 1,000 to 2,999 kW	kW	0.302630	1.2230	62,286	18,850
General Service 3,000 to 4,999 kW	kW	0.250158		32,548	8,142
Large Use	kW	0.149083	0.4972	102,125	15,225
Unmetered Scattered Load	kWh	0.002567	0.0249	354,747	911
Sentinel Lighting	kW	0.825583	6.1649	587	485
Street Lighting	kW	0.259272	0.9201	6,716	1,741
Embedded Distributor	kW	0.000000	0.0000	0	0
				117,250,637	333,256

PILs Rate

Monthly Service

Cust/Conn Billed

PILs

PILs Recovered January to April 2006

Rate Class	Fixed Metric	PILs Rate Jan To Apr 2006 A	Monthly Service Charge	Cust/Conn Billed Jan To Apr 2006 B	PILs Recovered C = A * B * 4
Residential	Customer	0.000000	0.0000	0	0
General Service Less Than 50 kW	Customer	0.000000	0.0000	0	0
General Service 50 to 999 kW	Customer	0.000000	0.0000	0	0
General Service 1,000 to 2,999 kW	Customer	0.000000	0.0000	0	0
General Service 3,000 to 4,999 kW	Customer	0.000000	0.0000	0	0
Large Use	Customer	0.000000	0.0000	0	0
Unmetered Scattered Load	Connection	0.000000	0.0000	0	0
Sentinel Lighting	Connection	0.000000	0.0000	0	0
Street Lighting	Connection	0.000000	0.0000	0	0
Embedded Distributor	Connection	0.000000	0.0000	0	0
Rate Class	Vol Metric	PILs Rate Jan To Apr 2006 A	Distribution Charge	kWh/kW Billed Jan To Apr 2006 B	PILs Recovered C = A * B
Residential	kWh	0.002001	0.0077	38,670,139	77,382
General Service Less Than 50 kW	kWh	0.001691	0.0099	13,715,829	23,188
General Service 50 to 999 kW	kW	0.250936	1.0166	92,776	23,281
General Service 1,000 to 2,999 kW	kW	0.302630	1.2230	37,549	11,364
General Service 3,000 to 4,999 kW	kW	0.250158	0.0000	14,310	3,580
Large Use	kW	0.149083	0.4972	43,847	6,537
Unmetered Scattered Load	kWh	0.002567	0.0249	146,285	376
Sentinel Lighting	kW	0.825583	6.1649	339	280
Street Lighting	kW	0.259272	0.9201	2,881	747
Embedded Distributor	kW	0.000000	0.0000	0	0
				52,723,956	146,734

Total PIL's Recoverd

Rate Class	Fixed Metric	PILs Recovered Mar to Dec 2002	PILs Recovered I Jan to Dec 2003	PILs Recovered Jan to Mar 2004	PILs Recovered Apr to Dec 2004		PILs Recovered Apr to Dec 2005		PILs Recovered Total
Residential	Customer	256,171	311,215	78,334	. 0	C	0	0	645,721
General Service Less Than 50 kW	Customer	58,811	70,898	17,291	0	C	0	0	147,000
General Service 50 to 999 kW	Customer	61,271	77,528	20,383	0	C	0	0	159,181
General Service 1,000 to 2,999 kW	Customer	19,460	23,353	20,433	0	C	0	0	63,246
General Service 3,000 to 4,999 kW	Customer	11,310	13,572	3,393	0	C	0	0	28,274
Large Use	Customer	22,944	27,533	6,883	0	C	0	0	57,361
Unmetered Scattered Load	Connection	421	609	150	0	C	0	0	1,180
Sentinel Lighting	Connection	23	27	7	0	C	0	0	57
Street Lighting	Connection	2,364	2,836	709	0	C	0	0	5,909
Embedded Distributor	Connection	0	0	0	0	C	0	0	0
		432,776	527,570	147,584	. 0	C	0	0	1,107,930

Rate Class	Vol Metric	PILs Recovered Mar to Dec 2002	PILs Recovered F Jan to Dec 2003	PILs Recovered Jan to Mar 2004	PILs Recovered Apr to Dec 2004		PILs Recovered Apr to Dec 2005		PILs Recovered Total
Residential	kWh	146,828	185,946	46,772	223,955	96,549	172,547	77,382	949,979
General Service Less Than 50 kW	kWh	74,495	90,790	21,100	27,745	9,681	51,071	23,188	298,070
General Service 50 to 999 kW	kW	44,654	56,933	15,504	117,553	31,749	64,285	23,281	353,959
General Service 1,000 to 2,999 kW	kW	9,244	11,556	3,330	17,956	9,330	18,850	11,364	81,629
General Service 3,000 to 4,999 kW	kW	6,126	8,689	2,573	6,234	2,146	8,142	3,580	37,489
Large Use	kW	9,401	13,338	3,586	37,046	11,912	15,225	6,537	97,046
Unmetered Scattered Load	kWh	1,667	2,638	672	555	174	911	376	6,993
Sentinel Lighting	kW	39,626	138	38	221	104	485	280	40,892
Street Lighting	kW	1,080	1,621	431	3,367	1,098	1,741	747	10,084
Embedded Distributor	kW	0	0	0	0	0	0	0	0
		333,120	371,649	94,006	434,633	162,744	333,256	146,734	1,876,141

Residential
General Service Less Than 50 kW
General Service 50 to 999 kW
General Service 1,000 to 2,999 kW
General Service 3,000 to 4,999 kW
Large Use
Unmetered Scattered Load
Sentinel Lighting
Street Lighting
Embedded Distributor

Rate Class

PILs Recovered Mar to Dec 2002	PILs Recovered Jan to Dec 2003	PILs Recovered Jan to Mar 2004	PILs Recovered Apr to Dec 2004	PILs Recovered Jan to Mar 2005	PILs Recovered Apr to Dec 2005	PILs Recovered Jan to Apr 2006	PILs Recovered Total
403,000	497,161	125,107	223,955	96,549	172,547	77,382	1,595,700
133,307	161,688	38,391	27,745	9,681	51,071	23,188	445,070
105,925	134,461	35,887	117,553	31,749	64,285	23,281	513,141
28,704	34,909	23,763	17,956	9,330	18,850	11,364	144,875
17,435	22,260	5,966	6,234	2,146	8,142	3,580	65,763
32,345	40,871	10,470	37,046	11,912	15,225	6,537	154,407
2,088	3,247	822	555	174	911	376	8,173
39,649	165	45	221	104	485	280	40,949
3,443	4,458	1,140	3,367	1,098	1,741	747	15,993
0	0	0	0	0	0	0	0
765,896	899,219	241,590	434,633	162,744	333,256	146,734	2,984,071

Total PIL's Recoverd by Year

			PILs Recovered	PILs Recovered			
		PILs Recovered	Jan to Dec	Jan to Dec	PILs Recovered PILs F	Recovered	PILs Recovered
Rate Class	Fixed Metric	Mar to Dec 2002	2003	2004	Jan to Dec 2005 Jan to	Apr 2006	Total
Residential	Customer	256,171	311,215	78,334	0	0	645,721
General Service Less Than 50 kW	Customer	58,811	70,898	17,291	0	0	147,000
General Service 50 to 999 kW	Customer	61,271	77,528	20,383	0	0	159,181
General Service 1,000 to 2,999 kW	Customer	19,460	23,353	20,433	0	0	63,246
General Service 3,000 to 4,999 kW	Customer	11,310	13,572	3,393	0	0	28,274
Large Use	Customer	22,944	27,533	6,883	0	0	57,361
Unmetered Scattered Load	Connection	421	609	150	0	0	1,180
Sentinel Lighting	Connection	23	27	7	0	0	57
Street Lighting	Connection	2,364	2,836	709	0	0	5,909
Embedded Distributor	Connection	0	0	0	0	0	0
		432 776	527 570	147 584	0	n	1 107 930

		1	PILs Recovered F	PILs Recovered			
Rate Class	Vol Metric	PILs Recovered Mar to Dec 2002	Jan to Dec 2003	Jan to Dec 2004	PILs Recovered Jan to Dec 2005		PILs Recovered Total
Residential	kWh	146,828	185,946	270,727	269,096	77,382	949,979
General Service Less Than 50 kW	kWh	74,495	90,790	48,845	60,752	23,188	298,070
General Service 50 to 999 kW	kW	44,654	56,933	133,058	96,034	23,281	353,959
General Service 1,000 to 2,999 kW	kW	9,244	11,556	21,286	28,179	11,364	81,629
General Service 3,000 to 4,999 kW	kW	6,126	8,689	8,806	10,289	3,580	37,489
Large Use	kW	9,401	13,338	40,632	27,138	6,537	97,046
Unmetered Scattered Load	kWh	1,667	2,638	1,227	1,085	376	6,993
Sentinel Lighting	kW	39,626	138	260	589	280	40,892
Street Lighting	kW	1,080	1,621	3,798	2,839	747	10,084
Embedded Distributor	kW	0	0	0	0	0	0
		333,120	371,649	528,639	496,000	146,734	1,876,141

Class	PILs Recovered Mar to Dec 2002			PILs Recovered Apr to Dec 2004	
esidential	403.000	497.161	349.061	269.096	77.382
eneral Service Less Than 50 kW	133.307				,
eneral Service 50 to 999 kW	105.925	134,461	153,440	96.034	23,281
eneral Service 1,000 to 2,999 kW	28,704	34,909	41,720	28,179	11,364
neral Service 3,000 to 4,999 kW	17,435	22,260	12,199	10,289	3,580
ge Use	32,345	40,871	47,516	27,138	6,537
netered Scattered Load	2,088	3,247	1,377	1,085	376
tinel Lighting	39,649	165	266	589	280
et Lighting	3,443	4,458	4,507	2,839	747
edded Distributor	0	0	0	0	0
	765,896	899,219	676,222	496,000	146,734

Name of LDC: Erie Thames Powerlines Corporation

OEB Licence Number: ED-2002-0516

Disposition of Balance Recorded in Account 1562 Deferred PILs

Year start: Year end:	01/10/2001 31/12/2001	01/01/2002 31/12/2002	01/01/2003 31/12/2003	01/01/2004 31/12/2004	01/01/2005 31/12/2005	01/01/2006 30/04/2006	01/05/2006 31/12/2006	01/01/2007 31/12/2007	01/01/2008 31/12/2008	01/01/2009 31/12/2009	01/01/2010 31/12/2010	01/01/2011 31/12/2011	01/01/2012 30/04/2012
Principal Opening balance: # 1562 : Board-approved PILs tax proxy from Decisions ⁽¹⁾ +		179,491 659,320	-36,966 846,052	-167,385 706,003	-259,889 485,999	-200,130 142,742	-204,121	-204,121	-204,121	-204,121	-204,121	-204,121	-204,121
True-up Variance Adjustment Q4, 2001 (2) + True-up Variance Adjustment (3) + Deferral Account Variance Adjustment Q4, 2001 (4) +	/- /-	-109,882	-46,036	-39,724	-20,629		0	0	0	0	0	0	0
Deferral Account Variance Adjustment ⁽⁵⁾ + Adjustments to reported prior years' variances ⁽⁶⁾ +		1	-31,216	-82,561	90,390		0	0	0	0	0	0	0
PILs collected from customers - Proxy ⁽⁶⁾ Principal Ending balance: # 1562	179,491	-765,896 -36,966	-899,219 -167,385	-676,222 -259,889	-496,000 -200,130	-146,734	-204,121	-204.121	-204,121	-204,121	-204,121	-204,121	-204,121
Principal Opening balance: #1562 Carrying charges ⁽⁷⁾ + Principal Ending balance: #1562	0	1,093 10,409 11,502	11,502 -7,034 4,468	4,468 -17,894 -13,426	-13,426 -18,252 -31,678	-31,678 -4,287 -35,964	-35,964 -6,135 -42,100	-42,100 -9,652 -51,752	-51,752 -8,139 -59,891	-59,891 -2,308 -62,199	-62,199 -1,632 -63,831	-63,831 -3,001 -66,832	-66,832 -995 -67,826

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

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

Method #3

- (1) (i) From the Board's Decision see Inclusion in Rates, Part III of the TAXCALC spreadsheet for Q4 2001 and 2002. Please insert the Q4, 2001 proxy in column C even though it was approved effective March 1, 2002. Per APH entries began October 1, 2001.
 - (ii) If the Board approved different amounts, input the Board-approved amounts in cells C12 and E12.
- (iii) Column G In 2003, the initial estimate should include the Q4 2001 PILs tax proxy and the 2002 PILs tax proxy. (iv) Column I - The Q4 2001 PILs tax proxy was removed from rates on April 1, 2004 and the 2002 PILs tax proxy remained.
- (v) Column K The 2002 PILs tax proxy applies to January 1 to March 31, 2005, and the new 2005 PILs tax proxy from April 1 to December 31, 2005.
- (vi) Column M In 2006, the prorated 2005 PILs tax proxy will used for the period from January 1, 2006 to April 30, 2006.
- (2) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I133, of the TAXCALC spreadsheet. The Q4, 2001 proxy has to be trued up in 2002, 2003 and for the period January 1- March 31, 2004. Input the variance in the whole year reconcilation.
- (3) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I133, of the TAXCALC spreadsheet. The true-up will compare to the 2002 proxy for 2002, 2003, 2004 and January 1 to March 31, 2005.
- (4) From the Ministry of Finance Variance Column, under Future True-ups, Part IV b, cell I182, of the TAXCALC spreadsheet. The Q4, 2001 proxy has to be trued up in 2002, 2003 and for the period January 1- March 31, 2004. Input the deferral variance in the whole year reconciliation.
- (5) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I182, of the TAXCALC spreadsheet. The true-up will compare to the 2002 proxy for 2002, 2003, 2004 and January 1 to March 31, 2005.
- (6) The correcting entry should be shown in the year the entry was made. The true-up of the carrying charges will have to be reviewed.
- (7) Carrying charges are calculated on a simple interest basis.
- (8) (i) PILs collected from customers from March 1, 2002 to March 31, 2004 were based on a fixed charge and a volumetric charge recovery by class. The PILs rate components for Q4, 2001and 2002 were calculated in the 2002 approved RAM on sheet 6 and sheet 8. In April 2004, the PILs recovery was based on the 2002 PILs tax proxy recovered by the volumetric rate by class as calculated on sheet 7 of the 2004 RAM. The 2005 PILs tax proxy is being recovered on a volumetric basis by class. Input negative number for collections.
- (ii) Collections should equal: (a) the actual volumes/ load (kWhs. kWs, Kva) for the period (including net unbilled at period end), multiplied by the PILs volumetric proxy rates by class (from the Q4, 2001and 2002 RAM worksheets) for 2002, 2003 and January 1 to March 31, 2004; plus. (b) customer counts by class in the same period multiplied by the PILs fixed charge rate components.

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

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

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

OEB Licence Number: ED-2002-0516

Month Prescribed Rate Monthly Interest		Jan-01 0.00% 0.00%	Feb-01 0.00% 0.00%	Mar-01 0.00% 0.00%	Apr-01 0.00% 0.00%	May-01 0.00% 0.00%	0.00%	0.00%	0.00%	Sep-01 0.00% 0.00%	Oct-01 7.25% 0.62%	Nov-01 7.25% 0.60%	Dec-01 7.25% 0.62%	Total
Principal Opening balance: # 1562	=	0	0	0	0	0	0	0	0	0	0	59,830	119,661	0
Board-approved PILs tax proxy from Decisions(1)	+/-	0	0	0	0	0	0	0	0	0	62,244	62,244	62,244	186,732
True-up Variance Adjustment Q4, 2001(2)	+/-	0	0	0	0	0	0	0	0	0	0	0	0	0
True-up Variance Adjustment(3)	+/-	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferral Account Variance Adjustment Q4, 2001(4)	+/-	0	0	0	0	0	0	0	0	0	-2,414	-2,414	-2,414	-7,241
Deferral Account Variance Adjustment(5)	+/-	0	0	0	0	0	0	0	0	0	0	0	0	0
Adjustments to reported prior years' variances(6)	+/-	0	0	0	0	0	0	0	0	0	0	0	0	0
PILs collected from customers - Proxy(8)	-	0	0	0	0	0	0	0	0	0	0	0	0	0
Principal Ending balance: # 1562		0	0	0	0	0	0	0	0	0	59,830	119,661	179,491	179,491
Interest on Opening Balance		0	0	0	0	0	0	0	0	0	0	357	737	1,093
Cummulative Interest This Year		0	0	0	0	0	0	0	0	0	0	357	1,093	,
Cummulative Interest Life to Date		0	0	0	0	0	0	0	0	0	0	357	1,093	



Month		Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sep-02	Oct-02	Nov-02	Dec-02	Total
Prescribed Rate		7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	
Monthly Interest		0.62%	0.56%	0.62%	0.60%	0.62%	0.60%	0.62%	0.62%	0.60%	0.62%	0.60%	0.62%	
Principal Opening balance: # 1562	=	179,491	225,278	271,064	240,261	209,458	178,655	147,852	117,049	86,246	55,443	24,640	-6,163	179,491
Board-approved PILs tax proxy from Decisions(1)	+/-	54,943	54,943	54,943	54,943	54,943	54,943	54,943	54,943	54,943	54,943	54,943	54,943	659,320
True-up Variance Adjustment Q4, 2001(2)	+/-	0	0	0	0	0	0	0	0	0	0	0	0	0
True-up Variance Adjustment(3)	+/-	-9,157	-9,157	-9,157	-9,157	-9,157	-9,157	-9,157	-9,157	-9,157	-9,157	-9,157	-9,157	-109,882
Deferral Account Variance Adjustment Q4, 2001(4)	+/-	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferral Account Variance Adjustment(5)	+/-	0	0	0	0	0	0	0	0	0	0	0	0	1
Adjustments to reported prior years' variances(6)	+/-	0	0	0	0	0	0	0	0	0	0	0	0	0
PILs collected from customers - Proxy(8)	-	0	0	-76,590	-76,590	-76,590	-76,590	-76,590	-76,590	-76,590	-76,590	-76,590	-76,590	-765,896
• • • • • • • • • • • • • • • • • • • •														
Principal Ending balance: # 1562		225,278	271,064	240,261	209,458	178,655	147,852	117,049	86,246	55,443	24,640	-6,163	-36,966	-36,966
	-												_	
Interest on Opening Balance		1,105	1,253	1,669	1,432	1,290	1,065	910	721	514	341	147	-38	10,409
Cummulative Interest This Year		1,105	2,358	4,027	5,459	6,749	7,813	8,724	9,444	9,958	10,300	10,447	10,409	
Cummulative Interest Life to Date		2,199	3,451	5,121	6,552	7,842	8,907	9,817	10,538	11,052	11,393	11,540	11,502	
									-	-		-		

OEB Licence Number: ED-2002-0516

Month		Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	Total
Prescribed Rate		7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	
Monthly Interest		0.62%	0.56%	0.62%	0.60%	0.62%	0.60%	0.62%	0.62%	0.60%	0.62%	0.60%	0.62%	
•														
B: : 10 : 1 #4500		00.000	47.005	50 700	00 574	00.400	04.007							00.000
Principal Opening balance: # 1562	=	-36,966	-47,835	-58,703	-69,571	-80,439	-91,307	######	######	######	######	######	######	-36,966
Board-approved PILs tax proxy from Decisions(1)	+/-	70,504	70,504	70,504	70,504	70,504	70,504	70,504	70,504	70,504	70,504	70,504	70,504	846,052
True-up Variance Adjustment Q4, 2001(2)	+/-	0	0	0	0	0	0	0	0	0	0	0	0	0
True-up Variance Adjustment(3)	+/-	-3,836	-3,836	-3,836	-3,836	-3,836	-3,836	-3,836	-3,836	-3,836	-3,836	-3,836	-3,836	-46,036
Deferral Account Variance Adjustment Q4, 2001(4)	+/-	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferral Account Variance Adjustment(5)	+/-	-2,601	-2,601	-2,601	-2,601	-2,601	-2,601	-2,601	-2,601	-2,601	-2,601	-2,601	-2,601	-31,216
Adjustments to reported prior years' variances(6)	+/-	0	0	0	0	0	0	0	0	0	0	0	0	0
PILs collected from customers - Proxy(8)	-	-74,935	-74,935	-74,935	-74,935	-74,935	-74,935	-74,935	-74,935	-74,935	-74,935	-74,935	-74,935	-899,219
Principal Ending balance: # 1562		-47,835	-58,703	-69,571	-80,439	-91,307	######	######	######	######	######	######	######	-167,385
Interest on Opening Balance		-228	-266	-361	-415	-495	-544	-629	-696	-738	-830	-868	-964	-7,034
Cummulative Interest This Year		-228	-494	-855	-1,270	-1,765	-2,309	-2,938	-3,634	-4,373	-5,203	-6,071	-7,034	
Cummulative Interest Life to Date		11,274	11,008	10,647	10,232	9,737	9,193	8,564	7,868	7,129	6,299	5,431	4,468	

OEB Licence Number: ED-2002-0516

Month Prescribed Rate Monthly Interest		Jan-04 7.25% 0.62%	Feb-04 7.25% 0.58%	Mar-04 7.25% 0.62%	Apr-04 7.25% 0.60%	May-04 7.25% 0.62%	Jun-04 7.25% 0.60%	Jul-04 7.25% 0.62%	Aug-04 7.25% 0.62%	, .	Oct-04 7.25% 0.62%	Nov-04 7.25% 0.60%	Dec-04 7.25% 0.62%	Total
Principal Opening balance: # 1562	=	-167.385	######	######	######	######	######	######	######	######	######	-260.591	-260,240	-167,385
Board-approved PILs tax proxy from Decisions(1)	+/-	58.834	58.834	58.834	58.834	58,834	58,834	58,834			58.834	58.834	58,834	706,003
True-up Variance Adjustment Q4, 2001(2)	+/-	0	0	0	0	0	0	0	0	0	0	0	0	0
True-up Variance Adjustment(3)	+/-	-3,310	-3,310	-3,310	-3,310	-3,310	-3,310	-3,310	-3,310	-3,310	-3,310	-3,310	-3,310	-39,724
Deferral Account Variance Adjustment Q4, 2001(4)	+/-	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferral Account Variance Adjustment(5)	+/-	-6,880	-6,880	-6,880	-6,880	-6,880	-6,880	-6,880	-6,880	-6,880	-6,880	-6,880	-6,880	-82,561
Adjustments to reported prior years' variances(6)	+/-	0	0	0	0	0	0	0	0	0	0	0	0	0
PILs collected from customers - Proxy(8)	-	-80,530	-80,530	-80,530	-48,293	-48,293	-48,293	-48,293	-48,293	-48,293	-48,293	-48,293	-48,293	-676,222
Principal Ending balance: # 1562		-199,272	######	######	######	######	######	######	######	######	######	-260,240	-259,889	-259,889
	•													
Interest on Opening Balance		-1,031	-1,148	-1,423	-1,567	-1,618	-1,563	-1,613	-1,611	-1,557	-1,607	-1,553	-1,602	-17,894
Cummulative Interest This Year		-1,031	-2,179	-3,602	-5,169	-6,787	-8,350	-9,963	-11,574	-13,132	-14,738	-16,291	-17,894	
Cummulative Interest Life to Date		3,437	2,289	866	-702	-2,319	-3,883	-5,496	-7,107	-8,664	-10,271	-11,823	-13,426	



Month	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Total
Prescribed Rate	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	
Monthly Interest	0.62%	0.56%	0.62%	0.60%	0.62%	0.60%	0.62%	0.62%	0.60%	0.62%	0.60%	0.62%	
Principal Opening balance: # 1562	= -259,889	-267,824	-275,759	-283,694	-274,409	-265,124	-255,839	-246,554	-237,269	-227,984	-218,699	-209,415	-259,889
Board-approved PILs tax proxy from Decisions(1)	+/- 40,500	40,500	40,500	40,500	40,500	40,500	40,500	40,500	40,500	40,500	40,500	40,500	485,999
True-up Variance Adjustment Q4, 2001(2)	+/- 0	0	0	0	0	0	0	0	0	0	0	0	0
True-up Variance Adjustment(3)	+/1,719	-1,719	-1,719	-1,719	-1,719	-1,719	-1,719	-1,719	-1,719	-1,719	-1,719	-1,719	-20,629
Deferral Account Variance Adjustment Q4, 2001(4)	+/- 0	0	0	0	0	0	0	0	0	0	0	0	0
Deferral Account Variance Adjustment(5)	+/- 7,532	7,532	7,532	7,532	7,532	7,532	7,532	7,532	7,532	7,532	7,532	7,532	90,390
Adjustments to reported prior years' variances(6)	+/- 0	0	0	0	0	0	0	0	0	0	0	0	0
PILs collected from customers - Proxy(8)	54,248	-54,248	-54,248	-37,028	-37,028	-37,028	-37,028	-37,028	-37,028	-37,028	-37,028	-37,028	-496,000
Principal Ending balance: # 1562	-267,824	-275,759	-283,694	-274,409	-265,124	-255,839	-246,554	-237,269	-227,984	-218,699	-209,415	-200,130	-200,130
•													
Interest on Opening Balance	-1,600	-1,490	-1,698	-1,691	-1,690	-1,580	-1,575	-1,518	-1,414	-1,404	-1,303	-1,289	-18,252
Cummulative Interest This Year	-1,600	-3,090	-4,788	-6,478	-8,168	-9,748	-11,323	-12,841	-14,255	-15,659	-16,962	-18,252	
Cummulative Interest Life to Date	-15,026	-16,516	-18,214	-19,904	-21,594	-23,174	-24,749	-26,267	-27,681	-29,085	-30,388	-31,678	

OEB Licence Number: ED-2002-0516

Month		Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06	Total
Prescribed Rate		7.25%	7.25%	7.25%	4.14%	4.14%	4.14%	4.59%	4.59%	4.59%	4.59%	4.59%	4.59%	
Monthly Interest		0.62%	0.56%	0.62%	0.34%	0.35%	0.34%	0.39%	0.39%	0.38%	0.39%	0.38%	0.39%	
Principal Opening balance: # 1562 Board-approved PILs tax proxy from Decisions(1) True-up Variance Adjustment Q4, 2001(2) True-up Variance Adjustment(3) Deferral Account Variance Adjustment Q4, 2001(4) Deferral Account Variance Adjustment(5) Adjustments to reported prior years' variances(6)	= +/- +/- +/- +/- +/-	###### 35,685 0 0 0 0	###### 35,685 0 0 0 0	###### 35,685 0 0 0 0	###### 35,685 0 0 0 0	###### 0 0 0 0 0	###### 0 0 0 0 0		###### 0 0 0 0 0	###### 0 0 0 0 0	###### 0 0 0 0 0	###### 0 0 0 0 0	####### 0 0 0 0 0	-200,130 142,742 0 0 0 0
PILs collected from customers - Proxy(8)	_	-36.683	-36,683	-36,683	-36.683	0	0		0	0	0	0		-146,734
Principal Ending balance: # 1562		######	######	######	######	######	######	######	######	######	######	######	######	-204,121
Interest on Opening Balance Cummulative Interest This Year Cummulative Interest Life to Date		-1,232 -1,232 -32,910	-1,119 -2,351 -34,029	-1,245 -3,596 -35,273	-691 -4,287 -35,964	-718 -5,004 -36,682	-695 -5,699 -37,377	-796 -6,495 -38,172	-796 -7,290 -38,968	-770 -8,061 -39,738	-796 -8,856 -40,534	-770 -9,626 -41,304	- ,	-10,422

OEB Licence Number: ED-2002-0516

Month Prescribed Rate Monthly Interest	4	in-07 1.59%).39%	Feb-07 4.59% 0.35%	Mar-07 4.59% 0.39%	Apr-07 4.59% 0.38%	May-07 4.59% 0.39%	4.59%	Jul-07 4.59% 0.39%		Sep-07 4.59% 0.38%	Oct-07 5.14% 0.44%	Nov-07 5.14% 0.42%	Dec-07 5.14% 0.44%	Total
Principal Opening balance: # 1562	= ##	####	######	######	######	######	######	######	######	######	######	######	######	######
	+/-	0	0	0	0	0	0	0	0	0	0	0	0	0
True-up Variance Adjustment Q4, 2001(2)	+/-	0	0	0	0	0	0	0	0	0	0	0	0	0
True-up Variance Adjustment(3)	+/-	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferral Account Variance Adjustment Q4, 2001(4)	+/-	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferral Account Variance Adjustment(5)	+/-	0	0	0	0	0	0	0	0	0	0	0	0	0
Adjustments to reported prior years' variances(6)	+/-	0	0	0	0	0	0	0	0	0	0	0	0	0
PILs collected from customers - Proxy(8)	-	0	0	0	0	0	0	0	0	0	0	0	0	0
Principal Ending balance: # 1562	##:	####	######	######	######	######	######	######	######	######	######	######	######	######
Interest on Opening Balance		-796	-719	-796	-770	-796	-770	-796	-796	-770	-891	-862	-891	-9,652
Cummulative Interest This Year		-796	-1,514	-2,310	-3,080	-3,876	-4,646	-5,442	-6,238	-7,008	-7,899	-8,761	-9,652	
Cummulative Interest Life to Date	-42	2,895	-43,614	-44,410	-45,180	-45,976	-46,746	-47,542	-48,337	-49,107	-49,998	-50,861	-51,752	

OEB Licence Number: ED-2002-0516

Month Prescribed Rate Monthly Interest	Jan-08 5.14% 0.44%			Apr-08 4.08% 0.34%	May-08 4.08% 0.35%	Jun-08 4.08% 0.34%	Jul-08 3.35% 0.28%		Sep-08 3.35% 0.28%	Oct-08 3.35% 0.28%		Dec-08 3.35% 0.28%	Total
Principal Opening balance: # 1562 =	######	######	######	######	######	######	######	######	######	######	######	######	######
Board-approved PILs tax proxy from Decisions(1) +/	. 0	0	0	0	0	0	0	0	0	0	0	0	0
True-up Variance Adjustment Q4, 2001(2) +/	. 0	0	0	0	0	0	0	0	0	0	0	0	0
True-up Variance Adjustment(3) +/	. 0	0	0	0	0	0	0	0	0	0	0	0	0
Deferral Account Variance Adjustment Q4, 2001(4) +/	. 0	0	0	0	0	0	0	0	0	0	0	0	0
Deferral Account Variance Adjustment(5) +/	. 0	0	0	0	0	0	0	0	0	0	0	0	0
Adjustments to reported prior years' variances(6) +/	. 0	0	0	0	0	0	0	0	0	0	0	0	0
PILs collected from customers - Proxy(8) -	0	0	0	0	0	0	0	0	0	0	0	0	0
Principal Ending balance: # 1562	######	######	######	######	######	######	######	######	######	######	######	######	######
Interest on Opening Balance Cummulative Interest This Year Cummulative Interest Life to Date	-891 -891 -52,643	-834 -1,725 -53.477	-891 -2,616 -54.368	-685 -3,300 -55,052	-707 -4,008 -55,759	-685 -4,692 -56,444	-581 -5,273 -57,025	-581 -5,854 -57.605	-562 -6,416 -58.168	-581 -6,996 -58.748	-562 -7,558 -59.310	-581 -8,139 -59.891	-8,139



OEB Licence Number: ED-2002-0516

Month Prescribed Rate Monthly Interest	•	Jan-09 2.45% 0.21%	Feb-09 2.45% 0.19%	Mar-09 2.45% 0.21%	Apr-09 1.00% 0.08%	May-09 1.00% 0.08%	Jun-09 1.00% 0.08%	Jul-09 0.55% 0.05%	Aug-09 0.55% 0.05%		Oct-09 0.55% 0.05%	Nov-09 0.55% 0.05%	Dec-09 0.55% 0.05%	Total
Principal Opening balance: # 1562	= -2	204,121	-204,121	-204,121	-204,121	-204,121	-204,121	-204,121	-204,121	-204,121	-204,121	-204,121	-204,121	-204,121
Board-approved PILs tax proxy from Decisions(1)	+/-	0	0	0	0	0	0	0	0	0	0	0	0	0
True-up Variance Adjustment Q4, 2001(2)	+/-	0	0	0	0	0	0	0	0	0	0	0	0	0
True-up Variance Adjustment(3)	+/-	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferral Account Variance Adjustment Q4, 2001(4)	+/-	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferral Account Variance Adjustment(5)	+/-	0	0	0	0	0	0	0	0	0	0	0	0	0
Adjustments to reported prior years' variances(6)	+/-	0	0	0	0	0	0	0	0	0	0	0	0	0
PILs collected from customers - Proxy(8)	-	0	0	0	0	0	0	0	0	0	0	0	0	0
Principal Ending balance: # 1562	-2	204,121	-204,121	-204,121	-204,121	-204,121	-204,121	-204,121	-204,121	-204,121	-204,121	-204,121	-204,121	-204,121
Interest on Opening Balance		-425	-384	-425	-168	-173	-168	-95	-95	-92	-95	-92	-95	-2,308
Cummulative Interest This Year		-425	-808	-1,233	-1,401	-1,574	-1,742	-1,837	-1,933	-2,025	-2,120	-2,213	-2,308	
Cummulative Interest Life to Date		-60,316	-60,699	-61,124	-61,292	-61,465	-61,633	-61,728	-61,824	-61,916	-62,011	-62,104	-62,199	

OEB Licence Number: ED-2002-0516

Month		Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Total
Prescribed Rate		0.55%	0.55%	0.55%	0.55%	0.55%	0.55%	0.89%	0.89%	0.89%	1.20%	1.20%	1.20%	
Monthly Interest		0.05%	0.04%	0.05%	0.05%	0.05%	0.05%	0.08%	0.08%	0.07%	0.10%	0.10%	0.10%	
Principal Opening balance: # 1562	=	######	######	######	######	######	######	#####	######	######	#####	######	######	#####
Board-approved PILs tax proxy from Decisions(1)	+/-	0	0	0	0	0	0	0	0	0	0	0	0	0
True-up Variance Adjustment Q4, 2001(2)	+/-	0	0	0	0	0	0	0	0	0	0	0	0	0
True-up Variance Adjustment(3)	+/-	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferral Account Variance Adjustment Q4, 2001(4)	+/-	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferral Account Variance Adjustment(5)	+/-	0	0	0	0	0	0	0	0	0	0	0	0	0
Adjustments to reported prior years' variances(6)	+/-	0	0	0	0	0	0	0	0	0	0	0	0	0
PILs collected from customers - Proxy(8)	-	0	0	0	0	0	0	0	0	0	0	0	0	0
Principal Ending balance: # 1562		######	######	######	######	######	######	#####	######	######	#####	######	######	#####
Interest on Opening Balance		-95	-86	-95	-92	-95	-92	-154	-154	-149	-208	-201	-208	-1,632
Cummulative Interest This Year		-95	-181	-277	-369	-464	-557	-711	-865	-1,015	-1,223	-1,424	-1,632	
Cummulative Interest Life to Date		######	-62,381	-62,476	-62,568	-62,663	-62,756	#####	-63,064	-63,214	#####	-63,623	-63,831	



OEB Licence Number: ED-2002-0516

Month Prescribed Rate		Jan-11 1.47%	Feb-11 1.47%	Mar-11 1.47%	Apr-11 1.47%	May-11 1.47%	Jun-11 1.47%	Jul-11 1.47%		Sep-11 1.47%	Oct-11 1.47%			Total
Monthly Interest		0.12%	0.11%	0.12%	0.12%	0.12%	0.12%	0.12%	0.12%	0.12%	0.12%	0.12%	0.12%	
Principal Opening balance: # 1562	=	-204,121	-204,121	-204,121	-204,121	-204,121	-204,121	-204,121	-204,121	-204,121	-204,121	-204,121	-204,121	-204,121
Board-approved PILs tax proxy from Decisions(1)	+/-	0	0	0	0	0	0	0	0	0	0	0	0	0
True-up Variance Adjustment Q4, 2001(2)	+/-	0	0	0	0	0	0	0	0	0	0	0	0	0
True-up Variance Adjustment(3)	+/-	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferral Account Variance Adjustment Q4, 2001(4)	+/-	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferral Account Variance Adjustment(5)	+/-	0	0	0	0	0	0	0	0	0	0	0	0	0
Adjustments to reported prior years' variances(6)	+/-	0	0	0	0	0	0	0	0	0	0	0	0	0
PILs collected from customers - Proxy(8)	-	0	0	0	0	0	0	0	0	0	0	0	0	0
	_													
Principal Ending balance: # 1562	_	-204,121	-204,121	-204,121	-204,121	-204,121	-204,121	-204,121	-204,121	-204,121	-204,121	-204,121	-204,121	-204,121
		0==	000	055	0.47	0==	0.47	0==	0==	0.47	055	0.47	055	0.004
Interest on Opening Balance		-255	-230	-255	-247	-255	-247	-255	-255	-247	-255	-247	-255	-3,001
Cummulative Interest This Year		-255	-485	-740	-986		-1,488	-1,743	-1,998	-2,244	-2,499	-2,746		
Cummulative Interest Life to Date		-64,086	-64,316	-64,571	-64,818	-65,072	-65,319	-65,574	-65,829	-66,075	-66,330	-66,577	-66,832	



OEB Licence Number: ED-2002-0516

Month Prescribed Rate Monthly Interest		Jan-12 1.47% 0.12%	Feb-12 1.47% 0.12%	Mar-12 1.47% 0.12%	Apr-12 1.47% 0.12%	May-12 0.00% 0.00%	Jun-12 0.00% 0.00%	Jul-12 0.00% 0.00%	Aug-12 0.00% 0.00%	Sep-12 0.00% 0.00%	Oct-12 0.00% 0.00%	Nov-12 0.00% 0.00%		Total
Principal Opening balance: # 1562	_	-204.121	-204.121	-204.121	-204.121	-204.121	-204.121	-204.121	-204.121	-204.121	-204.121	-204.121	-204.121	-204,121
Board-approved PILs tax proxy from Decisions(1)	+/-	0	0	0	0	0	0	0	0	0	0	0	0	0
True-up Variance Adjustment Q4, 2001(2)	+/-	0	0	0	0	0	0	0	0	0	0	0	0	0
True-up Variance Adjustment(3)	+/-	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferral Account Variance Adjustment Q4, 2001(4)	+/-	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferral Account Variance Adjustment(5)	+/-	0	0	0	0	0	0	0	0	0	0	0	0	0
Adjustments to reported prior years' variances(6)	+/-	0	0	0	0	0	0	0	0	0	0	0	0	0
PILs collected from customers - Proxy(8)	-	0	0	0	0	0	0	0	0	0	0	0	0	0
Principal Ending balance: # 1562		-204,121	-204,121	-204,121	-204,121	-204,121	-204,121	-204,121	-204,121	-204,121	-204,121	-204,121	-204,121	-204,121
Interest on Opening Balance		-255	-238	-255	-247	0	0	0	0	0	0	0	0	-995
Cummulative Interest This Year		-255	-493	-748	-995	-995	-995	-995	-995	-995	-995	-995	-995	
Cummulative Interest Life to Date		-67,086	-67,325	-67,580	-67,826	-67,826	-67,826	-67,826	-67,826	-67,826	-67,826	-67,826	-67,826	



ED Disposition 1562 Balance release 1.0 © Elenchus Research Associates

Name of LDC: Erie Thames Powerlines Corporation

OEB Licence Number: ED-2002-0516

Amount Requested for Disposition of 1562 Balance

Request for Disposition of 1562 Balance

Principal as of April 30, 2012 -204,121

Interest as of April 30, 2012 -67,826

-271,948

ERIE THAMES POWERLINES CORPORATION FINANCIAL STATEMENTS DECEMBER 31, 2002



ERIE THAMES POWERLINES CORPORATION INDEX TO AUDITED FINANCIAL STATEMENTS

DECEMBER 31, 2002

	Page
Auditor's Report	1
Balance Sheet	2
Statement of Retained Earnings (Deficit)	3
Statement of Income (Loss)	4
Statement of Cash Flows	5
Notes to the Financial Statements	6-14





AUDITOR'S REPORT

Bruce Barran CA CFP
Mike Evans CA CFP
William Gohm CIRP*
Michael Koenig CGA CFP*
L Ron Martindale CA
Ron L Martindale Jr CA CBV
lan McIntosh FCA
Paul Panabaker CA CFP RFP
William Simpson CA CBV*
Brenda Walton CMA*
Michael Watson CA

*Principal

To the Shareholder of: Erie Thames Powerlines Corporation

We have audited the balance sheet of Erie Thames Powerlines Corporation as at December 31, 2002 and the statements of income (loss), retained earnings (deficit) and cash flows for the year then ended. These financial statements are the responsibility of the company's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

The opening balance sheet was unaudited. As a result, we were not able to perform sufficient audit procedures on the opening balances to satisfy ourselves regarding the existence, completeness and valuation of opening assets and liabilities. Since the opening balance sheet enters into the determination of results from operations and cash flows, we were unable to determine whether adjustments to the statement of income (loss), opening retained earnings (deficit) and cash flows might be necessary.

In our opinion, except for the effect of adjustments, if any, which we may have determined to be necessary had we been able to satisfy ourselves regarding the existence, completeness and valuation of opening assets and liabilities, as described in the preceding paragraph, these financial statements present fairly, in all material respects, the financial position of the company as at December 31, 2002 and the results of its operations and the changes in its financial position for the year then ended in accordance with Canadian generally accepted accounting principles.

London, Ontario June 12, 2006 Davis Martindale LA

Chartered Accountants

BALANCE SHEET

AS AT DECEMBER 31, 2002

ASSETS

	2002
Current Bank Accounts receivable (note 3) Prepaid expenses	\$ 1,083,788 5,750,042 3,450 6,837,280
Property, Plant and Equipment (note 5)	13,263,547
Regulatory Assets (note 4)	1,216,993
Intangible Asset (note 7)	76,667
Deferred Charges (note 6)	<u>471,756</u> \$ <u>21,866,243</u>
LIABILITIES AND SHAREHOLDER'S EQUITY	
Current Accounts payable and accrued liabilities Customer deposits (note 9) Payment in lieu of income taxes Due to related parties (note 8)	\$ 4,341,170 479,835 58,285 900,255 5,779,545
Long-term Debt (note 10)	8,038,524
Future Payment in Lieu of Income Tax Liability	136,177
Shareholder's Equity Share capital (note 11) Retained earnings (deficit)	8,038,524 (126,527) 7,911,997 \$21,866,243
A DEPOSITE ON PRIVATE OF THE POARD	42110001212

APPROVED ON BEHALF OF THE BOARD:

Director

Director



ERIE THAMES POWERLINES CORPORATION STATEMENT OF RETAINED EARNINGS (DEFICIT)

FOR THE YEAR ENDED DECEMBER 31, 2002

 2002

 Balance, Beginning of Year
 \$ 107,736

 Net Income (Loss)
 (234,263)

 Balance, End of Year
 \$ (126,527)

ERIE THAMES POWERLINES CORPORATION STATEMENT OF INCOME (LOSS)

FOR THE YEAR ENDED DECEMBER 31, 2002

	2002	%
Electricity Revenue (note 12)	\$29,768,686	100.00
Cost of Power	25,271,722	_84.89
Gross Margin	4,496,964	15.11
Expenses		
Billing and collecting	171,803	0.58
Community relations	25,175	0.08
Regulatory and professional	459,518	1.54
Office and administration	259,444	0.87
Direct operation	2,520,343	8.47
	3,436,283	_11.54
Net Income from Operations Before		
Taxes, Interest & Amortization	1,060,681	3.57
Amortization	804,129	2.70
Interest	683,275	2.30
Net Income from Operations		
Before Tax	(426,723)	(1.43)
Other Income (Expenses)		
Investment income	65,552	0.22
Gain on sale of capital assets	4,719	0.02
Miscellaneous	132,434	0.44
	202,705	0.68
Net Income (Loss) Before Income Tax	(224,018)	(0.75)
Provision for Income Taxes (note 14)		
Current	28,060	0.09
Future tax expense (benefit)	_(17,815)	_(0.06)
	10,245	0.03
Net Income (Loss)	\$ <u>(234,263)</u>	(0.78)



STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 2002

		2002
Cash Flows from Operating Activities Net income (loss)	\$	(234,263)
Items not requiring an outlay of cash:		
Amortization		804,129
Gain on sale of capital assets		(4,719)
Future payment in lieu of income tax expense (benefit)	-	(17,815)
		547,332
Changes in non-cash working capital balances:		
Accounts receivable	((1,817,718)
Regulatory assets		(852,404)
Prepaid expenses		(3,450)
Income taxes recoverable		65,285
Accounts payable and accrued liabilities		282,012
Customer deposits		145,576
Due to related party	-	1,089,041
Net Cash Provided by (Used in) Operating Activities		(544,326)
Cash Flows from Investing Activities		
Additions to capital assets	((1,143,395)
Proceeds on disposal of capital assets		31,693
Deferred charges		
Net Cash Provided by (Used in) Investing Activities	4	(1,111,702)
Net Increase (Decrease) in Cash	((1,656,028)
Cash, Beginning of Year	_	2,739,816
Cash, End of Year	\$_	1,083,788



NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2002

1. Nature of Operations

The Ontario Government enacted the Energy Competition Act, 1998 to introduce competition to the Ontario electricity market by the year 2000. Under the terms of this legislation, the Ontario Energy Board (the "OEB") will regulate industry participants by issuing licences for the right to generate, transmit, distribute or retail electricity. These licences will require compliance with established market rules and codes. The Ontario Government opened the Ontario electricity market to competition on May 1, 2002.

Pursuant to this legislation, the shareholder municipalities of Erie Thames Power Corporation enacted by-laws, which transferred the assets, liabilities, rights and obligations of the Municipal Hydro Electric Commissions, in respect of the distribution and retailing of electricity, to the Company, which was incorporated, on July 7, 2000, under the Business Corporations Act (Ontario) pursuant to Section 142 of the Electricity Act, 1998 (Ontario) and Sections 71 and 73 of the Ontario Energy Board Act, 1998 (Ontario).

The Company is solely owned by Erie Thames Power Corporation who in turn is owned by the following seven municipalities, each of whom has one voting common share: Aylmer, Central Elgin, East Zorra Tavistock, Ingersoll, Norwich, South West Oxford and Zorra.

Erie Thames Powerlines Corporation carries on the business of distributing electricity to the following communities: Aylmer, Beachville, Belmont, Burgessville, Embro, Ingersoll, Norwich, Otterville, Port Stanley, Tavistock, and Thamesford.

In December 2002, the government of Ontario enacted The Electricity Pricing, Conservation and Supply Act, 2002 ("EPCSA"). The EPCSA was enacted in response to volatile and rising electricity prices during 2002. Under the EPCSA, the electricity distribution rates charged by Local Distribution Companies ("LDCs") are effectively frozen at current rates until 2006. Under the EPCSA, LDCs may apply to the Minister of Energy for rate increases or adjustments prior to 2006. However, it is anticipated that increases or adjustments in rates will only be approved in very limited circumstances and only if they meet one of the following criteria:

- (i) rates proposed are lower than the rates then in effect;
- (ii) currently there is no rate order in effect;
- (iii) the applicant has incurred extraordinary costs; or
- (iv) the Minister is of the opinion that other circumstances justify the approval, considering the interests of the consumers with respect to prices, reliability and quality of service.

Consequently, LDCs will be unable to apply for the recovery of amounts deferred for regulatory purposes, which was previously anticipated to commence March 1, 2003. However, the EPCSA directed LDCs to continue to defer these amounts.

In a letter dated January 23, 2003, the Minister of Energy directed the OEB to complete, prior to December 31, 2003, a review of these deferred charges and to confirm the amount eligible for recovery and that the recovery of these amounts will commence no later than 2006.

Davis Martindale

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2002

2. Significant Accounting Policies

The financial statements of the company have been prepared by management in accordance with Canadian generally accepted accounting principles, as modified by regulations and policies set forth in the Ontario Energy Board Accounting Procedures Handbook. Those policies that are considered to be particularly significant are outlined below:

(a) Property, Plant and Equipment and Amortization

Property, plant and equipment are recorded at the fair market value of the assets transferred from the Municipal Hydro Electric Commissions to the Company on August 31, 2000, and subsequent to August 31, 2000, at cost on the date of purchase. Property, plant and equipment are amortized over their useful lives using the straight-line method over the following periods:

Automotive equipment	8 years
Buildings	25 years
Computer equipment	5 years
Transmission and distribution system	25 years
Service, office and other equipment	10 years

(b) Revenue - Electricity Sales

The company follows the practice of cycle billing of customer's accounts and revenue is recognized in the period billed. Estimated customer usage from the last billing date to the year end (unbilled revenue) is included in revenue.

(c) Financial Instruments

The Company's financial instruments consist of cash, accounts receivable and accounts payable and accrued liabilities. Unless otherwise noted, it is management's opinion that the Company is not exposed to significant interest, currency or credit risk arising from these financial instruments. The fair value of these financial instruments approximate their carry values, unless otherwise noted.

(d) Use of Estimates

The preparation of the financial statements of the Company 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 the disclosure of contingent assets and liabilities at the balance sheet date and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from these estimates.



NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2002

3. Accounts Receivable

	2002
Energy, water and sewer	\$3,725,645
Unbilled energy	1,987,433
Service revenues	36,964
	\$ <u>5,750,042</u>

The amounts shown above are net of allowance for doubtful accounts.

4. Regulatory Assets

	2002
Retail settlement variances	\$ 413,355
Pre-market opening cost of power variances	926,490
Transition costs	_533,249
	1,873,094
Less: Allowance for uncollectable amounts	_656,101
	\$ <u>1,216,993</u>

- (a) Retail settlement variances, represent amounts accumulated since the opening of the electricity market on May 1, 2002. These variances are comprised of:
 - variances between amounts charged by the Independent Electricity Market Operator for the operation of the wholesale electricity market and grid, various wholesale market settlement charges and transmission charges and the amounts billed to customers; and
 - (ii) variances between the amounts charged by the Independent Electricity Market Operator to allow for purchases of imported electricity and the amounts billed to customers.
- (b) Pre-market opening cost of power variances, represent the excess cost of electricity to the Company over the amount billed to customers from January 1, 2001 until April 30, 2002.
- (c) An allowance for uncollectable amounts has been recorded for the entire amount of the variances recorded in the current year as it as not yet known whether these amounts will be recoverable through future increases in rates to customers because of the implementation of the EPCSA as mentioned earlier.
- (d) Market readiness represents costs incurred by the company to ready its systems for the opening of the electricity market. These include the updating of the billing computer equipment and software, testing of computer systems and consumer education concerning changes in the electricity market. In accordance with the Ontario Energy Board guidelines, the costs are being amortized over a period of five years, commencing May 1, 2002, when the market opens.



2002

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2002

5. Property, Plant and Equipment

	Cost 2002			ımulateo rtizatior		Net 2002
Land	\$	120,344	\$	-	\$	120,344
Building		111,797		9,670		102,127
Plant and equipment Transmission and		196,297		21,810		174,487
distribution system	1	3,968,306	_1,	101,717]	12,866,589
	\$ <u>1</u>	4,396,744	\$ <u>1</u> ,	133,197	\$_1	13,263,547

During the year, the Company recorded amortization of \$551,502.

6. Deferred Charges

		Cost 2002		ccumulate mortizatio	Net 2002	
Organizational Amalgamation and	\$	512,814	\$	239,313	\$	273,501
integration		290,130). 2. 7	91,875	-	198,255
	\$_	802,944	\$_	331,188	\$_	471,756

Deferred charges represents costs incurred by the Company to facilitate the organization and incorporation of the company and preparation for the opening of the electricity commodity market, in support of the deregulation of the electricity industry in Ontario. These amounts have been accumulated pursuant to regulation underlying the Electricity Act and deferred in anticipation of their recovery by future increases in electricity distribution rates.

(a) Organizational Charges

Expenditures incurred by the former Municipal Hydro Electric Commissions during the organization of the new business prior to the commencement of commercial operations. Commencing September 1, 2000, amortization is calculated on a straight-line basis over a period of five years.

(b) Amalgamation and Integration

Costs incurred by the Company relating to the amalgamation and integration of the systems of the former Municipal Hydro Electric Commissions will be amortized over a period of five years commencing June 1, 2001.

During the year, the Company recorded amortization of \$252,627.

The attached Auditor's Report and notes form an integral part of these audited financial statements.



NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2002

7. Intangible Asset

Cost	Accumulated		l	Net	
2002	Amortization			2002	
100,000	\$	23.333	\$	76,667	

8. Related Parties

Goodwill

Erie Thames Power Corporation provides management services and facilities rental based on a contract between the two companies.

The Company has contracted its sister company, Erie Thames Services Corporation, a company under common control, to provide the following services: maintenance and upgrades to the existing capital infrastructure of the Company, billing and collection services of the Company's revenues and administrative services.

The contracts between the Company and Erie Thames Service Corporation and Erie Thames Power Corporation are measured at the exchange amount, which is the amount of consideration paid or received as established and agreed to by the related parties, unless noted otherwise.

The revenue reflected in the financial statements includes the distribution revenue from the sale of electricity to Erie Thames Power Corporation and the municipal facilities located in the communities of Aylmer, Beachville, Belmont, Burgessville, Embro, Ingersoll, Norwich, Otterville, Port Stanley, Tavistock, and Thamesford in the amount of \$814,934. These transactions are in the normal course of operations at rates approved by the Ontario Energy Board.

During the year, the company purchased services from related parties amounting to the following:

Erie Thames Services Corporation	2002
Purchase of capitalized items	\$ 965,231
Purchase of operations, maintenance and administrative services	2,548,911
	\$3,514,142
Erie Thames Power Corporation	
Purchase of management services	\$ 193,100
Rent	<u>177,020</u>
	\$ 370,120

Shareholders of Erie Thames Power Corporation Interest on long-term debt as set out in note 10.



NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2002

8. Related Parties (cont.)

The contracts with Erie Thames Power Corporation for management services and facilities rental and with Erie Thames Services Corporation for maintenance and upgrades to the existing capital infrastructure of the Company, billing and collection services of the Company's revenues and administrative services are automatically renewed every two years unless either party terminates the agreement with notice.

	2002
Due to Erie Thames Services Corporation	\$ 354,178
Due to Erie Thames Power Corporation	_ 546,077
·	\$ 900,255

These amounts represent funds owing to related parties. The amounts are non-interest bearing and payable in the normal course of business.

9. Customer Deposits

Customer deposits are held as security for energy consumption. On an annual basis, interest is calculated and credited to the customers' utility accounts.

10. Long-term Debt

Related Party Note Payable

The long-term debt represents amounts owing to the municipal shareholders of Erie Thames Power Corporation for purchase of the respective Municipality's Hydro Electric Commission's net assets. The debt is convertible to Class B shares at the fair market value of the Class B shares of the company divided by the number of Class B shares issued and outstanding. The rate of interest is 8.5% and is set by the Board of Directors, from time to time. The term of the debt is undefined and no principal amounts are anticipated to be paid over the next twelve months. The amounts owing to the municipalities are as follows:

	2002
Aylmer	\$2,263,500
Central Elgin	1,077,000
East Zorra Tavistock	760,000
Ingersoll	1,846,524
Norwich	1,020,000
Southwest Oxford	256,500
Zorra	_815,000
	\$8,038,524

During 2002, \$683,275 was charged to interest expense for interest on related party long-term debt.



NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2002

11. Capital Stock

Authorized

Unlimited number of Class "A" voting shares without nominal or par value

Unlimited number of Class "B" non-voting shares without nominal or par value, redeemable, with non-cumulative dividend entitlements.

2002

Issued capital

7 Class "A" shares 10,000 Class "B"shares \$ 7 8,038,517 \$8,038,524

12. Electricity Revenue

	2002	%
Residential	\$ 7,612,202	25.56
Commercial	7,850,081	26.37
Street lighting	172,453	0.58
General service	6,280,958	21.10
Distribution charges	4,074,866	13.69
Transmission charges	2,386,287	8.02
Rent from electrical property	161,693	0.54
Retailer energy sales	657,803	2.21
Service revenue	1,386,437	4.66
Unbilled revenue	820,580	2.76
Customer rebate	(1,634,674)	(5.49)
	\$29,768,686	100.00

13. Settlement of Lawsuit

When the Ontario Government enacted the Energy Competition Act, 1998, whose purpose was to introduce competition to the Ontario electricity market, the Municipal Electricity Association (MEA), on behalf of its members, filed a class action lawsuit against the former Ontario Hydro. The lawsuit related to the municipal electric utilities having an investment in the equity of Ontario Hydro, which was not distributed on the break-up of Ontario Hydro. This action was successfully settled during 2001 in favour of the MEA for \$29 million. The company's portion of the settlement amounted to \$118,742.



NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2002

14. Payments in Lieu of Income Taxes

The provision for payments in lieu ("PILs") of income taxes differs from amounts which would be calculated by applying the Company's combined statutory income tax rate as follows:

	2002
Income from continuing operations before PILs Statutory Canadian federal and provincial income tax rate	\$ (224,018) 38.62 %
Basic rate applied to income (loss) before PILs Large corporation tax net of surtax Tax benefit of non-capital losses not	(86,516) 28,696
recognized (recognized) Other	24,892 60,988
Provision for payment in lieu of income tax	\$ 28,060
Effective tax rate	(12.53)%
Payments in Lieu of Income Taxes Expense made up of the following:	
Current	\$ 28,060
Future tax expense (benefit)	(17,815)
	\$ 10,245

The Company as of December 31, 2002, has recorded future income tax liabilities of \$136,177, based on substantially enacted income tax rates of 36.12%. Such future income tax liabilities relate to the tax basis of depreciable assets being lower than the amounts recorded for accounting purposes. In addition, the corporation has accumulated non-capital losses for tax purpose of \$884,925, which are available to offset income in the future. These carry forwards expire as follows:

2008 \$ 820,472 2009 \$ 64,453



NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2002

15. Contingent Liabilities

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 charged late payment charges on overdue utility bills at any time after April 1, 1981. The claim is 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 Municipal Electric Association is undertaking the defence of this class action.

This case had been on hold pending the resolution of a similar case against Consumers Gas Company Limited. The class action against Consumers Gas Company Limited for repayment of late payment charges was dismissed on December 3, 2001 by the Ontario Court of Appeals.

At this time, it is not possible to quantify the effect, if any, on the financial statements of the Company.

16. Prudential Support Requirements

Erie Thames Powerlines Corporation, as a local distribution company under the Energy Competition Act, 1998, R.S.O., posted prudential support obligations on market opening, May 1, 2002 with the Electric Independent Market Operator. The prudential support obligation as at May 1, 2002 was \$2,630,000. The prudential requirement will be honoured through long-term payment history, letter of credit or credit rating from an accredited rating agency.



ERIE THAMES POWERLINES CORPORATION FINANCIAL STATEMENTS DECEMBER 31, 2003



ERIE THAMES POWERLINES CORPORATION INDEX TO AUDITED FINANCIAL STATEMENTS

DECEMBER 31, 2003

	Page
Auditor's Report	1
Balance Sheet	2
Statement of Retained Earnings (Deficit)	3
Statement of Income (Loss)	4
Statement of Cash Flows	5
Notes to the Financial Statements	6-14





AUDITOR'S REPORT

Bruce Barran CA CFP
Mike Evans CA CFP
William Gohm CIRP*
Michael Koenig CGA CFP*
L Ron Martindale CA
Ron L Martindale Jr CA CBV
lan McIntosh FCA
Paul Panabaker CA CFP RFP
William Simpson CA CBV*
Brenda Walton CMA*
Michael Watson CA

*Principal

To the Shareholder of: Erie Thames Powerlines Corporation

We have audited the balance sheet of Erie Thames Powerlines Corporation as at December 31, 2003 and the statements of income (loss), retained earnings (deficit) and cash flows for the year then ended. These financial statements are the responsibility of the company's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the company as at December 31, 2003 and the results of its operations and the changes in its financial position for the year then ended in accordance with Canadian generally accepted accounting principles.

London, Ontario June 13, 2006 Davis Martindale LLP
Chartered Accountants

BALANCE SHEET

AS AT DECEMBER 31, 2003

ASSETS

ASSETS		
	2003	2002
Current Bank Accounts receivable (note 3) Prepaid expenses	\$ 401,114 5,322,054 3,177	\$ 1,083,788 5,750,042 3,450
1 Topala expenses	5,726,345	6,837,280
Property, Plant and Equipment (note 5)	14,260,170	13,263,547
Regulatory Assets (note 4)	1,962,224	1,216,993
Intangible Asset (note 7)	76,667	76,667
Deferred Charges (note 6)	311,169	471,756
	\$ <u>22,336,575</u>	\$ 21,866,243
LIABILITIES AND SHAREHOLD	ER'S EQUITY	
Current		
Accounts payable and accrued liabilities	\$ 3,687,748	\$ 4,341,170
Customer deposits (note 9)	747,161	479,835
Payment in lieu of income taxes Due to related parties (note 8)	103,192 828,674	58,285 900,255
Due to related parties (note 8)	5,366,775	5,779,545
Long-term Debt (note 10)	8,038,524	8,038,524
Future Payment in Lieu of Income Tax Liability	46,803	136,177
Shareholder's Equity Share capital (note 11) Retained earnings (deficit)	8,038,524 <u>845,949</u> <u>8,884,473</u> \$_22,336,575	8,038,524 (126,527) 7,911,997 \$21,866,243
APPROVED ON BEHALF OF THE BOARD: SULUN Hanger Director	hla ()	5_21.800,245 Director



ERIE THAMES POWERLINES CORPORATION STATEMENT OF RETAINED EARNINGS (DEFICIT)

		2003		2002
Balance, Beginning of Year	\$	(126,527)	\$	107,736
Net Income (Loss)	6 -12	972,476). 	(234,263)
Balance, End of Year	S_	845,949	\$_	(126,527)



ERIE THAMES POWERLINES CORPORATION STATEMENT OF INCOME (LOSS)

	2003	%	2002	%
Electricity Revenue (note 12)	\$30,100,625	100.00	\$29,768,686	100.00
Cost of Power	25,258,871	83.91	25,271,722	84.89
Gross Margin	4,841,754	16.09	4,496,964	15.11
Expenses Billing and collecting Community relations Regulatory and professional	339,182 15,198 231,888	1.13 0.05 0.77	171,803 25,175 459,518	0.58 0.08 1.54
Office and administration Direct operation	266,982 2,737,455 3,590,705	0.77 0.89 9.09 11.93	259,444 2,520,343 3,436,283	0.87 8.47 11.54
Net Income from Operations Before Taxes, Interest & Amortization	1,251,049	4.16	1,060,681	3.57
Amortization Interest	846,956 582,793	2.81 1.94	804,129 683,275	2.70 2.30
Net Income (Loss) from Operations Before Tax	(178,700)	(0.59)	(426,723)	(1.43)
Other Income (Expenses) Investment income Gain on sale of capital assets Provision for retail settlement variance account Miscellaneous	315,172 - 656,101 220,706	1.05 - 2.18 	65,552 4,719 - 132,434	0.22 0.02 - 0.44
Net Income (Loss) Before Income Tax	1,191,979 1,013,279	3.96 3.37	202,705 (224,018)	(0.75)
Payment in Lieu of Income Taxes (no Current Future tax expense (benefit) Net Income (Loss)	130,177 (89,374) 40,803 \$ 972,476	0.43 (0.30) 0.13 3.24	28,060 (17,815) 10,245 \$ (234,263)	0.09 (0.06) 0.03 (0.78)
Tier Income (1300)		The second second		



STATEMENT OF CASH FLOWS

Cook Flows from Operation Astinities		2003	2002		
Cash Flows from Operating Activities Net income (loss)	\$	972,476	\$	(234,263)	
Items not requiring an outlay of cash:					
Amortization		846,956		804,129	
Loss (gain) on sale of capital assets		3,000		(4,719)	
Future tax expense (benefit)	_	(89,374)	_	(17,815)	
		1,733,058		547,332	
Changes in non-cash working capital balances:					
Accounts receivable		427,988		(1,817,718)	
Regulatory assets		(819,484)		(852,404)	
Prepaid expenses		273		(3,450)	
Payment in lieu of income taxes		44,907		65,285	
Accounts payable and accrued liabilities		(653,422)		282,012	
Customer deposits		267,326		145,576	
Due to related parties	_	(71,581)	-	1,089,041	
Net Cash Provided by (Used in) Operating Activities		929,065		(544,326)	
Cash Flows from Investing Activities					
Additions to capital assets		(1,649,739)		(1,143,395)	
Proceeds on disposal of capital assets	_	38,000	_	31,693	
Net Cash Provided by (Used in) Investing Activities	9	(1,611,739)	-	(1,111,702)	
Net Increase (Decrease) in Cash		(682,674)		(1,656,028)	
The Later case (Sections of the Case)		(002,01.)		(1,000,000)	
Cash, Beginning of Year	-	1,083,788	-	2,739,816	
Cash, End of Year	\$_	401,114	\$_	1,083,788	



NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2003

1. Nature of Operations

The Ontario Government enacted the Energy Competition Act, 1998 to introduce competition to the Ontario electricity market by the year 2000. Under the terms of this legislation, the Ontario Energy Board (the "OEB") will regulate industry participants by issuing licences for the right to generate, transmit, distribute or retail electricity. These licences will require compliance with established market rules and codes. The Ontario Government opened the Ontario electricity market to competition on May 1, 2002.

Pursuant to this legislation, the shareholder municipalities of Erie Thames Power Corporation enacted by-laws, which transferred the assets, liabilities, rights and obligations of the Municipal Hydro Electric Commissions, in respect of the distribution and retailing of electricity, to the Company, which was incorporated, on July 7, 2000, under the Business Corporations Act (Ontario) pursuant to Section 142 of the Electricity Act, 1998 (Ontario) and Sections 71 and 73 of the Ontario Energy Board Act, 1998 (Ontario).

The Company is solely owned by Erie Thames Power Corporation who in turn is owned by the following seven municipalities, each of whom has one voting common share: Aylmer, Central Elgin, East Zorra Tavistock, Ingersoll, Norwich, South West Oxford and Zorra.

Erie Thames Powerlines Corporation carries on the business of distributing electricity to the following communities: Aylmer, Beachville, Belmont, Burgessville, Embro, Ingersoll, Norwich, Otterville, Port Stanley, Tavistock, and Thamesford.

In December 2002, the government of Ontario enacted The Electricity Pricing, Conservation and Supply Act, 2002 ("EPCSA"). The EPCSA was enacted in response to volatile and rising electricity prices during 2002. Under the EPCSA, the electricity distribution rates charged by Local Distribution Companies ("LDCs") are effectively frozen at current rates until 2006. Under the EPCSA, LDCs may apply to the Minister of Energy for rate increases or adjustments prior to 2006. However, it is anticipated that increases or adjustments in rates will only be approved in very limited circumstances and only if they meet one of the following criteria:

- (i) rates proposed are lower than the rates then in effect;
- (ii) currently there is no rate order in effect;
- (iii) the applicant has incurred extraordinary costs; or
- (iv) the Minister is of the opinion that other circumstances justify the approval, considering the interests of the consumers with respect to prices, reliability and quality of service.

Consequently, LDCs will be unable to apply for the recovery of amounts deferred for regulatory purposes, which was previously anticipated to commence March 1, 2003. However, the EPCSA directed LDCs to continue to defer these amounts.

In a letter dated January 23, 2003, the Minister of Energy directed the OEB to complete, prior to December 31, 2003, a review of these deferred charges and to confirm the amount eligible for recovery and that the recovery of these amounts will commence no later than 2006.



NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2003

2. Significant Accounting Policies

The financial statements of the company have been prepared by management in accordance with Canadian generally accepted accounting principles, as modified by regulations and policies set forth in the Ontario Energy Board Accounting Procedures Handbook. Those policies that are considered to be particularly significant are outlined below:

(a) Property, Plant, Equipment and Amortization

Property, plant and equipment are recorded at the fair market value of the assets transferred from the Municipal Hydro Electric Commissions to the Company on August 31, 2000, and subsequent to August 31, 2000, at cost on the date of purchase. Property, plant and equipment are amortized over their useful lives using the straight-line method over the following periods:

Automotive equipment	8 years
Buildings	25 years
Computer equipment	5 years
Transmission and distribution system	25 years
Service, office and other equipment	10 years

(b) Revenue - Electricity Sales

The Company follows the practice of cycle billing of customer's accounts and revenue is recognized in the period billed. Estimated customer usage from the last billing date to the year end (unbilled revenue) is included in revenue.

(c) Financial Instruments

The Company's financial instruments consist of cash, accounts receivable and accounts payable and accrued liabilities. Unless otherwise noted, it is management's opinion that the Company is not exposed to significant interest, currency or credit risk arising from these financial instruments. The fair value of these financial instruments approximate their carry values, unless otherwise noted.

(d) Use of Estimates

The preparation of the financial statements of the Company 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 the disclosure of contingent assets and liabilities at the balance sheet date and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from these estimates.



NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2003

3. Accounts Receivable

		2003		2002
Energy, water and sewer	\$	3,395,849	\$	3,725,645
Unbilled energy		1,851,713		1,987,433
Service revenues	200	74,492		36,964
	\$_	5,322,054	\$_	5,750,042

The amounts shown above are net of allowance for doubtful accounts.

4. Regulatory Assets

		2003		2002
Retail settlement variances	\$	507,895	\$	413,355
Pre-market opening cost of power variances		926,490		926,490
Transition costs		527,839	1252	533,249
		1,962,224		1,873,094
Less: Allowance for uncollectable amounts			_	656,101
	\$_	1,962,224	\$	1,216,993

- (a) Retail settlement variances, represent amounts accumulated since the opening of the electricity market on May 1, 2002. These variances are comprised of:
 - variances between amounts charged by the Independent Electricity Market Operator for the operation of the wholesale electricity market and grid, various wholesale market settlement charges and transmission charges and the amounts billed to customers; and
 - (ii) variances between the amounts charged by the Independent Electricity Market Operator to allow for purchases of imported electricity and the amounts billed to customers.
- (b) Pre-market opening cost of power variances, represent the excess cost of electricity to the Company over the amount billed to customers from January 1, 2001 until April 30, 2002.
- (c) In 2002, an allowance for uncollectable amounts was recorded for the entire amount of the variances recorded in the current year as it was not known that these amounts would be recoverable through future increases in rates to customers.
- (d) Market readiness represents costs incurred by the Company to ready its systems for the opening of the electricity market. These include the updating of the billing computer equipment and software, testing of computer systems and consumer education concerning changes in the electricity market. In accordance with the Ontario Energy Board guidelines, the costs are being amortized over a period of five years, commencing May 1, 2002, when the market opens.



NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2003

5. Property, Plant and Equipment

	Cost 2003		Accumulated Amortization			Net 2003		Net 2002	
Land	\$	135,344	\$		\$	135,344	\$	120,344	
Building		111,797		14,141		97,656		102,127	
Plant and equipment		281,935		40,558		241,377		174,487	
Transmission and									
distribution system	_1	5,476,405	9	1,690,612	1	3,785,793	12	12,866,589	
	\$ <u>1</u>	6,005,481	\$_	1,745,311	\$ <u>1</u>	4,260,170	\$	13,263,547	

During the year, the company recorded amortization of \$612,115 (\$551,502 - 2002).

6. Deferred Charges

		Cost 2003		ccumulated mortization		Net 2003		Net 2002
Organizational Amalgamation and	\$	512,814	\$	341,874	\$	170,940	\$	273,501
integration	\$_	290,130 802,944	_ \$_	149,901 491,775	_ \$_	140,229 311,169	\$ <u></u>	198,255 471,756

Deferred charges represents costs incurred by the Company to facilitate the organization and incorporation of the Company and preparation for the opening of the electricity commodity market, in support of the deregulation of the electricity industry in Ontario. These amounts have been accumulated pursuant to regulation underlying the Electricity Act and deferred in anticipation of their recovery by future increases in electricity distribution rates.

(a) Organizational Charges

Expenditures incurred by the former Municipal Hydro Electric Commissions during the organization of the new business prior to the commencement of commercial operations. Commencing September 1, 2000, amortization is calculated on a straight-line basis over a period of five years.

(b) Amalgamation and Integration

Costs incurred by the Company relating to the amalgamation and integration of the systems of the former Municipal Hydro Electric Commissions will be amortized over a period of five years commencing June 1, 2001.

During the year, the Company reported amortization of \$234,842 (\$252,627-2002).

Davis Martindale

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2003

7. Intangible Asset

	Cost Accumu		Accumulated		Net	Net	
	2003	An	nortization	1	2003		2002
Goodwill	\$ 100,000	\$	23,333	\$	76,667	\$	76,667

On January 1, 2003, the Company adopted the standard in Section 3062 "Goodwill and Other Intangible Assets" of the CICA Handbook to be applied prospectively. Under the new standard, goodwill is no longer amortized but tested for impairment on an annual basis and the excess of the carrying value amount over the fair value of goodwill is charged to earnings. At year end, the Company tested goodwill in each of its reporting units using a discounted cash flow and cost methodology and determined that there was no impairment of goodwill.

8. Related Parties

Erie Thames Power Corporation provides management services and facilities rental based on a contract between the two companies.

The Company has contracted its sister company, Erie Thames Services Corporation, a company under common control, to provide the following services: maintenance and upgrades to the existing capital infrastructure of the Company, billing and collection services of the Company's revenues and administrative services.

The contracts between the Company and Erie Thames Service Corporation and Erie Thames Power Corporation are measured at the exchange amount, which is the amount of consideration paid or received as established and agreed to by the related parties, unless noted otherwise.

The revenue reflected in the financial statements includes the distribution revenue from the sale of electricity to Erie Thames Power Corporation and the municipal facilities located in the communities of Aylmer, Beachville, Belmont, Burgessville, Embro, Ingersoll, Norwich, Otterville, Port Stanley, Tavistock, and Thamesford in the amount of \$776,888 (\$814,934 in 2002). These transactions are in the normal course of operations at rates approved by the Ontario Energy Board.

During the year, the Company purchased services from related parties amounting to the following:

Erie Thames Services Corporation	2003	2002
Purchase of capitalized items	\$1,507,455	\$ 965,231
Purchase of operations, maintenance and administrative services	2,462,084	2,548,911
	\$3,969,539	\$3,514,142
Erie Thames Power Corporation		
Purchase of management services	\$ 277,000	\$ 193,100
Rent	196,433	177,020
	\$ 473,433	\$ 370,120



NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2003

8. Related Parties (cont.)

Shareholders of Erie Thames Power Corporation Interest on long-term debt as set out in note 10.

The contracts with Erie Thames Power Corporation for management services and facilities rental and with Erie Thames Services Corporation for maintenance and upgrades to the existing capital infrastructure of the Company, billing and collection services of the Company's revenues and administrative services are renewed every two years unless either party terminates the agreement with notice.

	2003	2002
Due to (from) Erie Thames Services Corporation	\$ 63,505	\$ 354,178
Due to Erie Thames Power Corporation	573,180	546,077
Due to Shareholder of Parent Corporation (interest)	191,989	
t (25)	\$ 828,674	\$ 900,255

These amounts represent funds owing to related parties. These amounts are non-interest bearing and payable in the normal course of business.

9. Customer Deposits

Customer deposits are held as security for energy consumption. On an annual basis, interest is calculated and credited to the customers' utility accounts.

10. Long-term Debt

Related Party Note Payable

The long-term debt represents amounts owing to the municipal shareholders of Erie Thames Power Corporation for purchase of the respective Municipality's Hydro Electric Commission's net assets. The debt is convertible to Class B shares at the fair market value of the Class B shares of the company divided by the number of Class B shares issued and outstanding. The rate of interest is 6.5% and is set by the Board of Directors, from time to time. The term of the debt is undefined and no principal amounts are anticipated to be paid over the next twelve months.

The amounts owing to the municipalities are as follows:



NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2003

10. Long-term Debt (cont.)

		2003		2002
Aylmer	\$	2,263,500	\$	2,263,500
Central Elgin		1,077,000		1,077,000
East Zorra Tavistock		760,000		760,000
Ingersoll		1,846,524		1,846,524
Norwich		1,020,000		1,020,000
Southwest Oxford		256,500		256,500
Zorra		815,000	-	815,000
	\$_	8,038,524	\$_	8,038,524

During 2003, \$582,793 was charged to interest expense for interest on related party long-term debt (\$683,275 in 2002).

The Company has guaranteed the loans payable of its parent company Erie Thames Power Corporation. The loan is secured by a General Security Agreement covering all Company assets excluding real property. At December 31, 2003, the loans amounted to \$405,280.

11. Capital Stock

Authorized

Unlimited number of Class "A" voting shares without nominal or par value

Unlimited number of Class "B" non-voting shares without nominal or par value, redeemable, with non-cumulative dividend entitlements.

			2003	2002
Issued capital				
7 Class "A" shares		\$	7 \$	7
10,735,493 Class "B"shares			8,038,517	8,038,517
		\$_	8,038,524 \$_	8,038,524
12. Electricity Revenue				
-	2003	%	2002	%
Residential	\$20,152,546	66.94	\$24,122,711	81.03
Commercial	4,857,412	16.14	4,074,866	13.69
Street lighting	49,929	0.17	161,693	0.54
General service	5,040,738	16.75	1,409,416	4.74
	\$30,100,625	100.00	\$29,768,686	100.00



NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2003

13. Settlement of Lawsuit

When the Ontario Government enacted the Energy Competition Act, 1998, whose purpose was to introduce competition to the Ontario electricity market, the Municipal Electricity Association (MEA) on behalf of its members, filed a class action lawsuit against the former Ontario Hydro. The lawsuit related to the municipal electric utilities having an investment in the equity of Ontario Hydro, which was not distributed on the break-up of Ontario Hydro. This action was successfully settled during 2001 in favour of the MEA for \$29 million. The company's portion of the settlement amounted to \$118,742.

14. Contingent Liabilities

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 charged late payment charges on overdue utility bills at any time after April 1, 1981. The claim is 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 Municipal Electric Association is undertaking the defence of this class action.

This case had been on hold pending the resolution of a similar case against Consumers Gas Company Limited. The class action against Consumers Gas Company Limited for repayment of late payment charges was dismissed on December 3, 2001 by the Ontario Court of Appeals.

At this time, it is not possible to quantify the effect, if any, on the financial statement of the Company.

15. Prudential Support Requirements

Erie Thames Powerlines Corporation, as a local distribution company under the Energy Competition Act, 1998, R.S.O., posted prudential support obligations on market opening, May 1, 2002 with the Electric Independent Market Operator. The prudential support obligation as at May 1, 2002 was \$2,630,000. The prudential requirement will be honoured through long-term payment history, letter of credit or credit rating from an accredited rating agency.



NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2003

16. Payments in Lieu of Income Taxes

The provision for payments in lieu ("PILs") of income taxes differs from amounts which would be calculated by applying the Company's combined statutory income tax rate as follows:

		2003		2002
Income from continuing operations before PILs Statutory Canadian federal and provincial income tax	\$ rate	1,013,279 36.12 %	S	(224,018) 38.62 %
Basic rate applied to income (loss) before PILs Large corporation tax net of surtax Tax benefit of non-capital losses not		365,996 27,794		(86,516) 28,696
recognized (recognized) Other	8	(319,635) 56,022		24,892 60,988
Provision for payment in lieu of income tax	\$_	130,177	\$	28,060
Effective tax rate	-	12.85 %	-	(12.53)%
Payments in Lieu of Income Taxes Expense made up of t	the fol	lowing:		
Current	\$	130,177	\$	28,060
Future tax expense (benefit)	7 2	(89,374)	5	(17,815)

The Company as of December 31, 2003, has recorded future income tax liabilities of \$46,803 (2002 - \$136,177), based on substantially enacted income tax rates of 36.12%. Such future income tax liabilities relate to the tax basis of depreciable assets being lower than the amounts recorded for accounting purposes.

17. Comparative Figures

Certain comparative figures have been reclassified to conform with the statement presentation adopted in the current year.



\$ 10,245

40.803

ERIE THAMES POWERLINES CORPORATION FINANCIAL STATEMENTS DECEMBER 31, 2004



INDEX TO AUDITED FINANCIAL STATEMENTS

DECEMBER 31, 2004

	Page
Auditor's Report	1
Balance Sheet	2
Statement of Retained Earnings (Deficit)	3
Statement of Income (Loss)	4
Statement of Cash Flows	5
Notes to the Financial Statements	6-15





AUDITOR'S REPORT

Bruce Barran CA CFP
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lan McIntosh FCA
Paul Panabaker CA CFP RFP
William Simpson CA CBV*
Brenda Walton CMA*
Michael Watson CA

*Principal

To the Shareholder of: Erie Thames Powerlines Corporation

We have audited the balance sheet of Erie Thames Powerlines Corporation as at December 31, 2004 and the statements of income (loss), retained earnings (deficit) and cash flows for the year then ended. These financial statements are the responsibility of the company's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the company as at December 31, 2004 and the results of its operations and the changes in its financial position for the year then ended in accordance with Canadian generally accepted accounting principles.

London, Ontario June 14, 2006 Chartered Accountants

Accountants with personality!

BALANCE SHEET

AS AT DECEMBER 31, 2004

ASSETS

# #	2004	2003
Current Bank Accounts receivable (note 3) Prepaid expenses Current portion of note receivable (note 4) Payment in lieu of income taxes recoverable	\$ 167,610 5,580,807 9,857 26,862 43,137 5,828,273	\$ 401,114 5,322,054 3,177 - - 5,726,345
Note Receivable (note 4)	115,354	-
Property, Plant and Equipment (note 5)	14,877,793	14,260,170
Regulatory Assets (note 8)	1,983,501	1,962,224
Intangible Asset (note 7)	76,667	76,667
Deferred Charges (note 6)	150,487	311,169
	\$23,032,075	\$22,336,575
LIABILITIES AND SHAREHOI	LDER'S EQUITY	
Current Accounts payable and accrued liabilities Customer deposits (note 10) Payments in lieu of income taxes Due to related parties (note 9)		103,192 828,674
Long-term Debt (note 11)	8,038,524	8,038,524
Future Payment in Lieu of Income Tax Liability	95,104	46,803
Shareholder's Equity Share capital (note 12) Retained earnings	8,038,524 753,463 8,791,987	8,038,524 845,949 8,884,473
APPROVED ON BEHALF OF THE BOARD: School Director	\$23,032,075	\$22,336,575 Director



ERIE THAMES POWERLINES CORPORATION STATEMENT OF RETAINED EARNINGS (DEFICIT)

	2004	2003
Balance, Beginning of Year	\$ 845,949	\$ (126,527)
Net Income (Loss)	(92,486	972,476
Balance, End of Year	\$ 753,463	\$ 845,949

STATEMENT OF INCOME (LOSS)

FOR THE YEAR ENDED DECEMBER 31, 2004

	2004	%	2003	%
Electricity Revenue (note 13)	\$31,529,901	100.00	\$30,100,625	100.00
Cost of Power	26,490,207	84.02	25,258,871	83.91
Distribution Revenue	5,039,694	15.98	4,841,754	16.09
Expenses				
Billing and collecting	546,950	1.73	339,182	1.13
Community relations	33,218	0.11	15,198	0.05
Direct operation	2,920,601	9.26	2,737,455	9.09
Office and administration	354,980	1.13	266,982	0.89
Regulatory and professional	330,546	1.05	231,888	0.77
the property of the property o	4,186,295	13.28	3,590,705	11.93
Net Income from Operations Before				
Taxes, Interest & Amortization	853,399	2.70	1,251,049	4.16
Amortization	970,610	3.08	846,956	2.81
Interest income on regulatory assets	(401,572)	(1.27)	(280,467)	(0.93)
Interest	582,793	1.85	582,793	1.94
Net Income (Loss) from Operations				
Before Tax	(298,432)	(0.96)	101,767	0.34
Other Income				
Investment income	12,699	0.04	34,705	0.12
Recovery of Pre-market	17.95.482-55		55 18 3 0 3 800 5	
Opening Energy Variance	9 9	-	656,101	2.18
Miscellaneous	314,941	1.00	220,706	0.73
111.000.1111.100	327,640	1.04	911,512	3.03
Net Income Before Income Tax	29,208	0.08	1,013,279	3.37
Payment in Lieu of Income Taxes (note	14)			
Current	73,394	0.23	130,177	0.43
Future tax expense (benefit)	48,300	0.15	(89,374)	(0.30)
ruture tax expense (benefit)	121,694	0.38	40,803	0.13
Net Income (Loss)	\$ (92,486)	(0.30)	\$ 972,476	3.24



STATEMENT OF CASH FLOWS

		2004		2003
Cash Flows from Operating Activities				
Net income (loss)	\$	(92,486)	\$	972,476
Items not requiring an outlay of cash:				
Amortization		970,610		846,956
Gain on sale of capital assets		(14,954)		3,000
Future payment in lieu of income tax expense (benefit)	_	48,300	_	(89,374)
		911,470		1,733,058
Changes in non-cash working capital balances:				
Accounts receivable		(258,753)		427,988
Regulatory assets		(146,416)		(819,484)
Prepaid expenses		(6,680)		273
Accounts payable and accrued liabilities		277,584		(653,422)
Note recievable		(142,216)		-
Payment in lieu of income taxes		(146, 328)		44,907
Customer deposits		94,133		267,326
Due to related parties		471,160	_	(71,581)
Net Cash Provided by Operating Activities		1,053,954		929,065
Cash Flows from Investing Activities				
Additions to capital assets	((1,305,458)	(1,649,739)
Proceeds on disposal of capital assets	_	18,000	_	38,000
Net Cash Provided by (Used in) Investing Activities	7	(1,287,458)	_(1,611,739)
Net Increase (Decrease) in Cash		(233,504)		(682,674)
Cash, Beginning of Year	-	401,114	_	1,083,788
Cash, End of Year	\$_	167,610	\$_	401,114



NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2004

1. Nature of Operations

The Ontario Government enacted the Energy Competition Act, 1998 to introduce competition to the Ontario electricity market by the year 2000. Under the terms of this legislation, the Ontario Energy Board (the "OEB") regulates industry participants by issuing licences for the right to generate, transmit, distribute or retail electricity. These licences require compliance with established market rules and codes. The Ontario Government opened the Ontario electricity market to competition on May 1, 2002.

Pursuant to this legislation, the shareholder municipalities of Erie Thames Power Corporation enacted by-laws, which transferred the assets, liabilities, rights and obligations of the Municipal Hydro Electric Commissions, in respect of the distribution of electricity, to the company, which was incorporated, on July 7, 2000, under the Business Corporations Act (Ontario) pursuant to Section 142 of the Electricity Act, 1998 (Ontario) and Sections 71 and 73 of the Ontario Energy Board Act, 1998 (Ontario).

The Company is solely owned by Erie Thames Power Corporation who in turn is owned by the following seven municipalities, each of whom has one voting common share: Aylmer, Central Elgin, East Zorra Tavistock, Ingersoll, Norwich, South West Oxford and Zorra.

Erie Thames Powerlines Corporation carries on the business of distributing electricity to the following communities: Aylmer, Beachville, Belmont, Burgessville, Embro, Ingersoll, Norwich, Otterville, Port Stanley, Tavistock, and Thamesford.

In December 2003, the government of Ontario enacted Bill 4, the OEB Amendment Act (Electricity pricing). Bill 4 was enacted in response to the Electricity Pricing, Conservation and Supply Act 2002, which froze commodity rates at 4.3 cents per kilowatt hour (kWh). This act did not, in the government's opinion, reflect the true cost of electricity. Future electricity pricing will be billed using a block structure where the initial 750 kWhs billed per month are at a rate of 4.7 cents per kWhs and the remaining consumption is billed at 5.5 cents per kWh. Should this revenue exceed the true cost of the new block structure, all eligible consumers would receive a credit for the difference.

Effective April 1, 2005, the block structure implemented for certain customers in 2004 will be amended to increase the rates for the initial 750 kWhs per month to 5.0 cents per kWh and the rate for the remaining consumption per month to 5.8 cents per kWh. For residential customers, beginning in November 2005, the 750 kWhs per month threshold will be increased to 1,000 kWhs per month from November 1 to April 30 and decreased to 600 kWhs per month from May 1 to October 31.

Further changes implemented by Bill 4 allowed LDC's to apply to the OEB for rate adjustments. Specifically, LDC's began to recover the amounts deferred for regulatory purposes on April 1, 2004. These costs will be recovered over a four year period. The amounts deferred for regulatory purposes will be subject to a prudency review by the OEB, to be completed prior to March 1, 2005.



NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2004

1. Nature of Operations (cont.)

In addition through Bill 4, LDC's obtained approval to apply for a rate order which would allow the recovery of their full Market Based Rate of Return beginning March 1, 2005. This rate change will be conditional on the LDC's reinvestment of these monies in conservation and demand management initiatives.

On December 18, 2003, the Ontario Energy Board renewed the LDC's distribution license for a 20 year period.

2. Significant Accounting Policies

The financial statements of the company have been prepared by management in accordance with Canadian generally accepted accounting principles, as modified by regulations and policies set forth in the Ontario Energy Board Accounting Procedures Handbook. Those policies that are considered to be particularly significant are outlined below:

(a) Property, Plant, Equipment and Amortization

Property, plant and equipment are recorded at the fair market value of the assets transferred from the Municipal Hydro Electric Commissions to the Company on August 31, 2000, and subsequent to August 31, 2000, at cost on the date of purchase. Property, plant and equipment are amortized over their useful lives using the straight-line method over the following periods:

Automotive equipment	8 years
Buildings	25 years
Computer equipment	5 years
Transmission and distribution system	25 years
Service, office and other equipment	10 years

(b) Revenue - Electricity Sales

The company follows the practice of cycle billing of customer's accounts and revenue is recognized in the period consumed. Estimated customer usage from the last billing date to the year end (unbilled revenue) is included in revenue.

(c) Financial Instruments

The Company's financial instruments consist of cash, accounts receivable, recoverable transition costs, accounts payable and accrued liabilities. Unless otherwise noted, it is management's opinion that the Company is not exposed to significant interest, currency or credit risk arising from these financial instruments except for the recoverable transition costs ("Regulatory assets"). The credit risk of the regulatory assets is solely dependent upon future applications for rate increases by the Company and approval of such application by the OEB. The fair value of these financial instruments approximate their carry values, unless otherwise noted.



NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2004

2. Significant Accounting Policies (cont.)

(d) Payments in Lieu of Corporate Income Taxes

The Company uses the liability method for accounting for income taxes. Under this method, future income tax assets and liabilities are recognized for differences between the carrying value of assets and liabilities for accounting purposes and their respective values for income tax purposes. These differences are measured using substantially enacted tax rates applicable for the period in which those differences are expected to be recovered or settled. To the extent that there is uncertainty regarding the recovery of a future income tax asset, a valuation allowance reducing the future income tax asset is recorded.

(e) Use of Estimates

The preparation of the financial statements of the Company 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 the disclosure of contingent assets and liabilities at the balance sheet date and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from these estimates.

3. Accounts Receivable

	2004	2003
Energy, water and sewer	\$ 4,135,163	\$ 3,395,849
Unbilled energy	1,208,105	1,851,713
Service revenues	237,539	74,492
	\$_5,580,807	\$ 5,322,054

The amounts shown above are net of allowance for doubtful accounts.

4. Note Receivable

The note is non-interest bearing and repayable in monthly installments of \$2,442 commencing February 2005 for a term of 48 months.

		2004		2003
Note Receivable	\$	142,216	\$	-
Less: current portion of note receivable	_	(26,862)	_	
	\$_	115,354	\$	



NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2004

5. Property, Plant and Equipment

		Cost 2004		cumulated ortization		Net 2004		Net 2003
Land	\$	145,625	\$	-	\$	145,625	\$	135,344
Building		111,797		18,613		93,184		97,656
Plant and equipment		397,344		78,758		318,586		241,377
Transmission and								
distribution system	1	6,652,590	_2	2,332,192	1	4,320,398	1	3,785,793
	\$ <u>1</u>	7,307,356	\$_2	2,429,563	\$1	4,877,793	\$1	4,260,170

During the year, the Company recorded amortization of \$684,788 (\$612,115 - 2003).

6. Deferred Charges

		Cost 2004		ccumulated mortization		Net 2004		Net 2003
Organizational Amalgamation and	\$	512,813	\$	444,475	\$	68,338	\$	170,940
integration	\$_	290,130 802,943	\$_	207,981 652,456	\$_	82,149 150,487	\$_	140,229 311,169

Deferred charges represents costs incurred to facilitate the organization and incorporation of the Company and preparation for the opening of the electricity commodity market and in support of the deregulation of the electricity industry in Ontario. These amounts have been accumulated pursuant to regulations in the Electricity Act.

(a) Organizational Charges

Expenditures were incurred by the former Municipal Hydro Electric Commissions during the organization of the new business prior to the commencement of commercial operations. Commencing September 1, 2000, amortization is calculated on a straight-line basis over a period of five years.

(b) Amalgamation and Integration

Costs incurred by the Company relating to the amalgamation and integration of the systems of the former Municipal Hydro Electric Commissions will be amortized over a period of 5 years commencing June 1, 2001.

During the year, the Company recorded amortization of \$285,822 (\$234,842 - 2003).



NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2004

7. Intangible Asset

	Cost	Accumulated	Net	Net
	2004	Amortization	2004	2003
Goodwill	\$ 100,000	\$ 23,333	76,667	\$76,667

On January 1, 2003, the Company adopted the standard in Section 3062 "Goodwill and Other Intangible Assets" of the CICA Handbook to be applied prospectively. Under the new standard, goodwill is no longer amortized but tested for impairment on an annual basis and the excess of the carrying value amount over the fair value of goodwill is charged to earnings. At year end, the Company tested goodwill in each of its reporting units using a discounted cash flow and cost methodology and determined that there was no impairment of goodwill.

8. Regulatory Assets

		2004		2003
Transition costs	\$	432,646	\$	527,839
Retail settlement variances		435,708		507,895
Pre-market opening cost of power variances	_	1,115,147	_	926,490
	\$_	1,983,501	\$_	1,962,224

(a) Transition Costs

Represent specific and incremental costs incurred by the Company to ready its systems and processes for the opening of the competitive electricity market in Ontario on May 1, 2002. These costs have been deferred pursuant to regulation underlying the Electricity Act and are subject to review and approval by the OEB. Expenditures determined to be ineligible for recovery will be expensed in the period of such determination. The Government of Ontario has announced that these costs will be reviewed for eligibility by the OEB before March 1, 2005.

- (b) Retail settlement variances represent amounts accumulated since the opening of the electricity market on May 1, 2002. These variances are comprised of:
 - variances between amounts charged by the Independent Electricity Market Operator for the operation of the wholesale electricity market and grid, various wholesale market settlement charges and transmission charges and the amounts billed to customers; and
 - (ii) variances between the amounts charged by the Independent Electricity Market Operator to allow for purchases of imported electricity and the amounts billed to customers.
- (c) Pre-market opening cost of power variances, represent the excess cost of electricity to the Company over the amount billed to customers from January 1, 2001 until April 30, 2002. The introduction of Bill 4 provided greater certainty as to the process, qualification and collectability of the pre-market opening cost of power variances. As such, management has revised its estimate of the pre-market opening cost of power variances that will be collected.



NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2004

8. Regulatory Asset (cont.)

(d) Amortization Policy

These amounts will be amortized at an amount equal to the revenue collected from the approved rates over a period of four years, commencing on April 1, 2004, as set out in Bill 4. During the year, the Company recorded amortization of \$125,142 (\$Nil - 2003).

9. Related Parties

Erie Thames Power Corporation provides management services and facilities rental based on a contract between the two companies.

The Company has contracted its sister company, Erie Thames Services Corporation, a company under common control, to provide the following services: maintenance and upgrades to the existing capital infrastructure of the Company, billing and collection services of the Company's revenues and administrative services.

The contracts between the Company and Erie Thames Service Corporation and Erie Thames Power Corporation are measured at the exchange amount, which is the amount of consideration paid or received as established and agreed to by the related parties, unless noted otherwise.

The revenue reflected in the financial statements includes the distribution revenue from the sale of electricity to Erie Thames Power Corporation and the municipal facilities located in the communities of Aylmer, Beachville, Belmont, Burgessville, Embro, Ingersoll, Norwich, Otterville, Port Stanley, Tavistock, and Thamesford in the amount of \$927,276 (\$776,888 in 2003). These transactions are in the normal course of operations at rates approved by the Ontario Energy Board.

During the year, the Company purchased services from related parties amounting to the following:

Erie Thames Services Corporation		2004		2003
Purchase of capitalized items	\$1	,297,667	\$1	,507,455
Purchase of operations, maintenance and administrative services	3	3,072,188	2	2,462,084
•	\$4	,369,855	\$3	,969,539
Erie Thames Power Corporation				
Purchase of management services	\$	482,000	\$	277,000
Rent	_	217,433	-	196,433
	\$_	699,433	\$_	473,433

Shareholders of Erie Thames Power Corporation Interest on long-term debt as set out in note 11.



NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2004

9. Related Parties (cont.)

The contracts with Erie Thames Power Corporation for management services and facilities rental and with Erie Thames Services Corporation for maintenance and upgrades to the existing capital infrastructure of the Company, billing and collection services of the Company's revenues and administrative services are automatically renewed every two years unless either party terminates the agreement with notice.

		2004		2003
Due to Erie Thames Services Corporation	\$	345,217	\$	63,505
Due to Erie Thames Power Corporation		809,318		573,180
Due to Shareholders of Parent Corporation (interest)	-	145,299	-	191,989
	\$_	1,299,834	\$_	828,674

These amounts represent funds owed to related parties. The amounts are non-interest bearing and are payable within the normal course of business.

10. Customer Deposits

Customer deposits are obtained as security for energy consumption. On an annual basis, interest is calculated and credited to the customers' utility accounts.

11. Long-term Debt

Related Party Note Payable

The long-term debt represents amounts owing to the municipal shareholders of Erie Thames Power Corporation for purchase of the respective Municipality's Hydro Electric Commission's net assets. The debt is convertible to Class B shares at the fair market value of the Class B shares of the Company divided by the number of Class B shares issued and outstanding. The rate of interest is 7.25% and is set by the Board of Directors, from time to time. The term of the debt is undefined and no principal amounts are anticipated to be paid over the next twelve months.



NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2004

11. Long-term Debt (cont.)

The amounts owing to the municipalities are as follows:

	2004	2003
Aylmer	\$ 2,263,500	\$ 2,263,500
Central Elgin	1,077,000	1,077,000
East Zorra Tavistock	760,000	760,000
Ingersoll	1,846,524	1,846,524
Norwich	1,020,000	1,020,000
Southwest Oxford	256,500	256,500
Zorra	815,000	815,000
	\$ <u>8,038,524</u>	\$ 8,038,524

During 2004, \$582,793 was charged to interest expense for interest on related party long-term debt (\$582,793 in 2003).

The Company has guaranteed the loans payable of its parent company Erie Thames Power Corporation. The loan is secured by a General Security Agreement covering all Company assets excluding real property. At December 31, 2004, the loans amounted to \$1,218,785 (\$405,280 in 2003).

12. Capital Stock

Authorized

Unlimited number of Class "A" voting shares without nominal or par value

Unlimited number of Class "B" non-voting shares without nominal or par value, redeemable, with non-cumulative dividend entitlements.

	20	004	2	003
Issued capital				
7 Class "A" shares	\$	7	\$	7
10,000 Class "B"shares	_8,03	8,038,517		38,517
	\$ 8,03	38,524	\$ 8,0	38,524





NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2004

13. Electricity Revenue

	2004	%	2003	%
Sale of electricity	\$20,895,930	66.28	\$20,136,397	66.89
Distribution charges	5,039,694	15.97	4,841,754	16.09
Transmission charges	4,143,382	13.14	3,954,658	13.14
Retailer energy sales	1,439,771	4.57	1,314,026	4.37
Customer rebate	11,124	0.04	(146,210)	(0.49)
	\$31,529,901	100.00	\$30,100,625	100.00

14. Payments in Lieu of Income Taxes

The provision for payments in lieu ("PILs") of income taxes differs from amounts which would be calculated by applying the Company's combined statutory income tax rate as follows:

		2004		2003
Income from continuing operations before PILs	\$	29,208	\$	1,013,279
Statutory Canadian federal and provincial income tax	rate	36.12 %		36.12 %
Basic rate applied to income (loss) before PILs		10,550		365,996
Large corporation tax net of surtax		-		27,794
Tax benefit of non-capital losses not				
recognized (recognized)		-		(319,635)
Other	_	62,844	_	56,022
Provision for payment in lieu of income tax	\$_	73,394	\$_	130,177
Effective tax rate		251.28 <u>%</u>		12.85 %
Payments in Lieu of Income Taxes Expense made up of the	he follo	owing:		
Current	\$	73,394	\$	130,177
Future tax expense (benefit)	_	48,300	_	(89,374)
	\$_	121,694	\$_	40,803

The Company as of December 31, 2004, has recorded future income tax liabilities of \$95,104 (2003 - \$46,803), based on substantially enacted income tax rates of 36.12%. Such future income tax liabilities relate to the tax basis of depreciable assets being lower than the amounts recorded for accounting purposes.



NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2004

15. Prudential Support Requirements

Erie Thames Powerlines Corporation, as a local distribution company under the Energy Competition Act, 1998, R.S.O., posted prudential support obligations on market opening, May 1, 2002 with the Electric Independent Market Operator. The prudential support obligation as at April 21, 2003 was \$2,371,089 and had not changed as at December 31, 2004. The prudential support requirement will be honoured through long-term payment history, letter of credit or credit rating from an accredited rating agency.

16. Contingent Liabilities

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 charged late payment charges on overdue utility bills at any time after April 1, 1981. The claim is 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 Municipal Electric Association is undertaking the defence of this class action.

This case had been on hold pending the resolution of a similar case against Consumers Gas Company Limited. The class action against Consumers Gas Company Limited for repayment of late payment charges was dismissed on December 3, 2001 by the Ontario Court of Appeals.

At this time, it is not possible to quantify the effect, if any, on the financial statement of the Company.

17. Comparative Figures

Certain comparative figures have been reclassified to conform with the statement presentation adopted in the current year.



ERIE THAMES POWERLINES CORPORATION FINANCIAL STATEMENTS DECEMBER 31, 2005



INDEX TO AUDITED FINANCIAL STATEMENTS

DECEMBER 31, 2005

	Page
Auditor's Report	1
Balance Sheet	2
Statement of Retained Earnings	3
Statement of Income (Loss)	4
Statement of Cash Flows	5
Notes to the Financial Statements	6-15





AUDITOR'S REPORT

Bruce Barran CA CFP
Mike Evans CA CFP
William Gohm CIRP*
Michael Koenig CGA CFP*
L Ron Martindale CA
Ron L Martindale Jr CA CBV
lan McIntosh FCA
Paul Panabaker CA CFP RFP
William Simpson CA CBV*
Brenda Walton CMA*
Michael Watson CA

*Principal

To the Shareholder of: Erie Thames Powerlines Corporation

We have audited the balance sheet of Erie Thames Powerlines Corporation as at December 31, 2005 and the statements of income (loss), retained earnings and cash flows for the year then ended. These financial statements are the responsibility of the company's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the company as at December 31, 2005 and the results of its operations and the changes in its financial position for the year then ended in accordance with Canadian generally accepted accounting principles.

London, Ontario June 15, 2006 Chartered Accountants

Accountants with personality!

BALANCE SHEET

AS AT DECEMBER 31, 2005

ASSETS

	2005	2004
Current Assets		
Bank	\$ 457,704	\$ 167,610
Accounts receivable (note 3)	6,249,082	5,580,807
Prepaid expenses	78,254	9,857
Current portion of note receivable (note 4)	29,304	26,862
Payment in lieu of income taxes recoverable	5,966	43,137
	6,820,310	5,828,273
Note Receivable (note 4)	58,608	115,354
Property, Plant and Equipment (note 5)	15,438,469	14,877,793
Future Payment in Lieu of Income Tax Asset	93,896	5 <u>-</u>
Regulatory Assets (note 6)	2,482,517	1,983,501
Intangible Asset (note 7)	76,667	76,667
Deferred Charges (note 8)	60,554	150,487
	\$ <u>25,031,021</u>	\$23,032,075
LIABILITIES AND SHAREHO	LDER'S EQUITY	
Current Liabilities		
Accounts payable and accrued liabilities	\$ 4,798,978	\$ 3,965,332
Customer deposits (note 9)	655,407	
Due to related parties (note 10)	3,013,671	
Due to lolated parties (note xo)	8,468,056	
I town Dobt (note 11)	8,038,524	
Long-term Debt (note 11)	0,030,324	V - 47 - 50 0 TV 0 - 50 - 13
Future Payment in Lieu of Income Tax Liability	-	95,104
Shareholder's Equity		
Share capital (note 12)	8,038,524	8,038,524
Retained earnings	485,917	753,463
2	8,524,441	8,791,987
	\$25,031,021	\$23,032,075
APPROVED ON BEHALF OF THE BOARD:	1	
A A	1141	
Susan Hampen Director	while &	Director



ERIE THAMES POWERLINES CORPORATION STATEMENT OF RETAINED EARNINGS

FOR THE YEAR ENDED DECEMBER 31, 2005

		2005		2004
Balance, Beginning of Year	\$	753,463	\$	845,949
Net Income (Loss)	N-	218,369 971,832	_	(92,486) 753,463
Dividends	_	485,915		
Balance, End of Year	\$_	485,917	\$_	753,463

STATEMENT OF INCOME (LOSS)

FOR THE YEAR ENDED DECEMBER 31, 2005

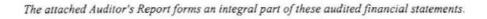
	2005	%	2004	%
Electricity Revenue (note 13)	\$39,380,916	100.00	\$31,529,901	100.00
Cost of Power	33,932,978	86.17	26,490,207	84.02
Distribution Revenue	5,447,938	13.83	5,039,694	15.98
Expenses				
Billing and collecting	617,738	1.57	546,950	1.73
Community relations	24,210	0.06	33,218	0.11
Direct operation	2,982,088	7.57	2,920,601	9.26
Office and administration	310,821	0.79	354,980	1.13
Regulatory and professional	475,164	1.21	330,546	1.05
	4,410,021	11.20	4,186,295	13.28
Net Income from Operations Before				
Taxes, Interest & Amortization	1,037,917	2.63	853,399	2.70
Amortization	1,037,906	2.64	970,610	3.08
Interest income on regulatory assets	(349, 154)	(0.89)	(401,572)	(1.27)
Interest	582,793	1.48	582,793	1.85
Net Income (Loss) from Operations				
Before Tax	(233,628)	(0.60)	(298,432)	(0.96)
Other Income				
Investment income	23,759	0.06	12,699	0.04
Miscellaneous	307,238	0.78	314,941	1.00
	330,997	0.84	327,640	1.04
Net Income Before Income Tax	97,369	0.24	29,208	0.08
Payment in Lieu of Income Taxes (no	te 14)			
Current	68,000	0.17	73,394	0.23
Future tax expense (benefit)	(189,000)	(0.48)	48,300	0.15
* & 26	(121,000)	(0.31)	121,694	0.38
Net Income (Loss)	\$ 218,369	0.55	\$ (92,486)	(0.30)



STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 2005

	2005	2004
Cash Flows from Operating Activities		
Net income (loss)	\$ 218,369	\$ (92,486)
Items not requiring an outlay of cash:		
Amortization	1,037,906	970,610
Gain on sale of capital assets	-	(14,954)
Future payment in lieu of income tax expense (benefit)	(189,000)	
	1,067,275	911,470
Changes in non-cash working capital balances:		
Accounts receivable	(613,971)	(258,753)
Regulatory assets	(691,564)	(146,416)
Prepaid expenses and deferred charges	(68,397)	(6,680)
Accounts payable and accrued liabilities	833,646	277,584
Note receivable	-	(142,216)
Payment is lieu of income taxes	37,170	(146,328)
Customer deposits	(185,887)	94,133
Due to related parties	_1,713,837	471,160
Net Cash Provided by Operating Activities	2,092,109	1,053,954
Cash Flows from Financing Activities		
Dividends	(485,915)	-
Cash Flows from Investing Activities		
Additions to capital assets	(1,316,100)	(1,305,458)
Proceeds on disposal of capital assets		18,000
Net Cash Provided by (Used in) Investing Activities	(1,316,100)	(1,287,458)
Not Ingress (Degress) in Cash	290,094	(233,504)
Net Increase (Decrease) in Cash	290,094	(233,304)
Cash, Beginning of Year	167,610	401,114
Cash, End of Year	\$ 457,704	\$167,610





NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2005

1. Nature of Operations

The Ontario Government enacted the Energy Competition Act, 1998 to introduce competition to the Ontario electricity market by the year 2000. Under the terms of this legislation, the Ontario Energy Board (the "OEB") regulates industry participants by issuing licences for the right to generate, transmit, distribute or retail electricity. These licences require compliance with established market rules and codes. The Ontario Government opened the Ontario electricity market to competition on May 1, 2002.

Pursuant to this legislation, the shareholder municipalities of Erie Thames Power Corporation enacted by-laws, which transferred the assets, liabilities, rights and obligations of the Municipal Hydro Electric Commissions, in respect of the distribution of electricity, to the Company, which was incorporated, on July 7, 2000, under the Business Corporations Act (Ontario) pursuant to Section 142 of the Electricity Act, 1998 (Ontario) and Sections 71 and 73 of the Ontario Energy Board Act, 1998 (Ontario).

The Company is solely owned by Erie Thames Power Corporation who in turn is owned by the following seven municipalities, each of whom has one voting common share: Aylmer, Central Elgin, East Zorra Tavistock, Ingersoll, Norwich, South West Oxford and Zorra.

Erie Thames Powerlines Corporation carries on the business of distributing electricity to the following communities: Aylmer, Beachville, Belmont, Burgessville, Embro, Ingersoll, Norwich, Otterville, Port Stanley, Tavistock, and Thamesford.

In December 2003, the government of Ontario enacted Bill 4, the OEB Amendment Act (Electricity pricing). Bill 4 was enacted in response to the Electricity Pricing, Conservation and Supply Act 2002, which froze commodity rates at 4.3 cents per kilowatt hour (kWh). This act did not, in the government's opinion, reflect the true cost of electricity. Future electricity pricing will be billed using a block structure where the initial 750 kWhs billed per month are at a rate of 4.7 cents per kWhs and the remaining consumption is billed at 5.5 cents per kWh. Should this revenue exceed the true cost of the new block structure, all eligible consumers would receive a credit for the difference.

Effective April 1, 2005, the block structure implemented for certain customers in 2004 was amended to increase the rates for the initial 750 kWhs per month to 5.0 cents per kWh and the rate for the remaining consumption per month to 5.8 cents per kWh. For residential customers, beginning in November 2005, the 750 kWhs per month threshold was increased to 1,000 kWhs per month from November 1 to April 30 and decreases to 600 kWhs per month from May 1 to October 31.

Residential and small businesses, schools, hospitals and others covered by the Regulated Price Plan received a one-time credit known as the "Ontario Price Credit". Under the regulated price plan, consumers were paying 4.7 cents for the first 750 kWhs of electricity and 5.5 cents for consumption over 750 kWhs. The credit results from lower-than-expected wholesale electricity



NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2005

1. Nature of Operations (cont.)

prices because of the moderate weather during the summer of 2004. The amount of the credit was based on the amount that consumers paid for their electricity at regulated prices during the period April 1, 2004 to March 31, 2005.

Further changes implemented by Bill 4 allowed local distribution companies (LDCs) to apply to the OEB for rate adjustments. Specifically, LDCs began to recover the amounts deferred for regulatory purposes on April 1, 2004, and continued to recover these amounts through its April 1, 2005 rate approval. The 2006 rate process will further review the LDCs' deferral account balances and is anticipated to continue to permit LDCs to recover these amounts through their rate structure. In 2005, the deferral account balances were subject to a prudency review and the Company is still awaiting the results of this review.

Through Bill 4, LDCs obtained approval to apply for a rate order that would allow the recovery of their full Market Based Rate of Return beginning March 1, 2005. This rate change is conditional on the LDC's reinvestment of one year's worth of the incremental rate of return in conservation and demand management initiatives over a three year period.

On December 18, 2003, the Ontario Energy Board renewed the LDC's distribution license for a 20 year period.

2. Significant Accounting Policies

The financial statements of the Company have been prepared by management in accordance with Canadian generally accepted accounting principles, as modified by regulations and policies set forth in the Ontario Energy Board Accounting Procedures Handbook. Those policies that are considered to be particularly significant are outlined below:

(a) Property, Plant, Equipment and Amortization

Property, plant and equipment are recorded at the fair market value of the assets transferred from the Municipal Hydro Electric Commissions to the Company on August 31, 2000, and subsequent to August 31, 2000, at cost on the date of purchase. Property, plant and equipment are amortized over their useful lives using the straight-line method over the following periods:

Automotive equipment	8 years
Buildings	25 years
Computer equipment	5 years
Transmission and distribution system	25 years
Service, office and other equipment	10 years

(b) Revenue - Electricity Sales

The Company follows the practice of cycle billing of customer's accounts and revenue is recognized in the period consumed. Estimated customer usage from the last billing date to the year end (unbilled revenue) is included in revenue.



NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2005

2. Significant Accounting Policies (cont.)

(c) Financial Instruments

The Company's financial instruments consist of cash, accounts receivable, recoverable transition costs, accounts payable and accrued liabilities. Unless otherwise noted, it is management's opinion that the Company is not exposed to significant interest, currency or credit risk arising from these financial instruments except for the recoverable transition costs ("Regulatory assets"). The credit risk of the Regulatory assets is solely dependent upon future applications for rate increases by the Company and approval of such application by the OEB. The fair value of these financial instruments approximate their carry values, unless otherwise noted.

(d) Payments in Lieu of Corporate Income Taxes

The Company uses the liability method for accounting for income taxes. Under this method, future income tax assets and liabilities are recognized for differences between the carrying value of assets and liabilities for accounting purposes and their respective values for income tax purposes. These differences are measured using substantially enacted tax rates applicable for the period in which those differences are expected to be recovered or settled. To the extent that there is uncertainty regarding the recovery of a future income tax asset, a valuation allowance reducing the future income tax asset is recorded.

(e) Use of Estimates

The preparation of the financial statements of the Company 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 the disclosure of contingent assets and liabilities at the balance sheet date and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from these estimates.

3. Accounts Receivable

	2005	2004
Energy, water and sewer	\$ 3,718,527	\$ 4,135,163
Unbilled energy	2,227,239	1,208,105
Service revenues	303,316	237,539
	\$_6,249,082	\$_5,580,807

The amounts shown above are net of allowance for doubtful accounts.



NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2005

4. Note Receivable

The note is non-interest bearing and repayable in monthly installments of \$2,442 commencing February 2005 for a term of 48 months.

		2005		2004
Note Receivable Less: current portion of note receivable	\$	87,912 (29,304)	\$_	142,216 (26,862)
	S_	58,608	\$_	115,354

5. Property, Plant and Equipment

		Cost 2005		ccumulate nortizatio	Net 2005		Net 2004	
Land	\$	146,684	\$	-	\$	146,684	\$	145,625
Building		114,317		23,136		91,181		93,184
Plant and equipment		482,914		137,557		345,357		318,586
Transmission and								
distribution system	1	7,879,543		3,024,296	1	4,855,247	1	4,320,398
	\$ <u>1</u>	8,623,458	\$_	3,184,989	\$1	5,438,469	\$1	4,877,793

During the year, the Company recorded amortization of \$755,425 (\$684,788 - 2004).

6. Regulatory Assets

	2005	2004
Transition costs	\$ 296,854	\$ 432,646
Retail settlement variances	953,290	435,708
Pre-market opening cost of power variances	1,178,524	1,115,147
Demand side management expenses	53,849	<u> </u>
	\$_2,482,517	\$ <u>1,983,501</u>

(a) Transition costs represent specific and incremental costs incurred by the Company to ready its systems and processes for the opening of the competitive electricity market in Ontario on May 1, 2002. These costs have been deferred pursuant to regulation underlying the Electricity Act and are subject to review and approval by the OEB. Expenditures determined to be ineligible for recovery will be expensed in the period of such determination. During 2005, the Company submitted its transition costs to the OEB and is awaiting a response.



NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2005

6. Regulatory Assets (cont.)

- (b) Retail settlement variances represent amounts accumulated since the opening of the electricity market on May 1, 2002. These variances are comprised of:
 - variances between amounts charged by the Independent Electricity Market Operator for the operation of the wholesale electricity market and grid, various wholesale market settlement charges and transmission charges and the amounts billed to customers; and
 - (ii) variances between the amounts charged by the Independent Electricity Market Operator to allow for purchases of imported electricity and the amounts billed to customers.
- (c) Pre-market opening cost of power variances, represent the excess cost of electricity to the Company over the amount billed to customers from January 1, 2001 until April 30, 2002. The introduction of Bill 4 provided greater certainty as to the process, qualification and collectability of the pre-market opening cost of power variances. As such, management has revised its estimate of the pre-market opening cost of power variances that will be collected.
- (d) Demand side management expenses represent costs to the Company of literature provided to its customers and capital expenditures to provide energy conservation. The Company is required by the OEB to spend a year's allocation of the final one-third Market Base Rate of Return on Demand Side Management by December 31, 2007.

(e) Amortization Policy

These amounts will be amortized at an amount equal to the revenue collected from the approved rates over a period of four years, commencing on April 1, 2004, as set out in Bill 4.

During the year, the Company recorded amortization of \$156,063 (\$125,142 - 2004).

7. Intangible Asset

	Cost 2005	Accumulated Amortization	Net 2005	Net 2004	
Goodwill	\$_100,000	\$_23,333	\$ 76,667	\$ 76,667	

On January 1, 2003, the Company adopted the standard in Section 3062 "Goodwill and Other Intangible Assets" of the CICA Handbook to be applied prospectively. Under the new standard, goodwill is no longer amortized but tested for impairment on an annual basis and the excess of the carrying value amount over the fair value of goodwill is charged to earnings. At year end, the Company tested goodwill in each of its reporting units using a discounted cash flow and cost methodology and determined that there was no impairment of goodwill.



NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2005

8. Deferred Charges

		Cost 2005				Net 2005	Net 2004	
Organizational Amalgamation and	\$	549,298	\$	512,813	\$	36,485	\$	68,338
integration	\$_	290,130 839,428	\$_	266,061 778,874	S_	24,069 60,554	\$ _	82,149 150,487

Deferred charges represents costs incurred to facilitate the organization and incorporation of the Company and preparation for the opening of the electricity commodity market and in support of the deregulation of the electricity industry in Ontario. These amounts have been accumulated pursuant to regulations in the Electricity Act.

(a) Organizational Charges

Expenditures were incurred by the former Municipal Hydro Electric Commissions during the organization of the new business prior to the commencement of commercial operations. Commencing September 1, 2000, amortization is calculated on a straight-line basis over a period of five years.

(b) Amalgamation and Integration

Costs incurred by the Company relating to the amalgamation and integration of the systems of the former Municipal Hydro Electric Commissions will be amortized over a period of five years commencing June 1, 2001.

During the year, the Company recorded amortization of \$126,418 (\$285,822 - 2004).

9. Customer Deposits

Customer deposits are obtained as security for energy consumption. On an annual basis, interest is calculated and credited to the customers' utility accounts.

10. Related Parties

Erie Thames Power Corporation provides management services and facilities rental based on a contract between the two companies.

The Company has contracted its sister company, Erie Thames Services Corporation, a company under common control, to provide the following services: maintenance and upgrades to the existing capital infrastructure of the Company, billing and collection services of the Company's revenues and administrative services.

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2005

10. Related Parties (cont.)

The contracts between the Company and Erie Thames Service Corporation and Erie Thames Power Corporation are measured at the exchange amount, which is the amount of consideration paid or received as established and agreed to by the related parties, unless noted otherwise.

The revenue reflected in the financial statements includes the distribution revenue from the sale of electricity to Erie Thames Power Corporation and the municipal facilities located in the communities of Aylmer, Beachville, Belmont, Burgessville, Embro, Ingersoll, Norwich, Otterville, Port Stanley, Tavistock, and Thamesford in the amount of \$922,029 (\$927,276 in 2004). These transactions are in the normal course of operations at rates approved by the Ontario Energy Board.

During the year, the Company purchased services from related parties amounting to the following:

Erie Thames Services Corporation		2005		2004
Purchase of capitalized items	\$1	1,189,206	\$1	,297,667
Purchase of operations, maintenance and administrative	services 3	3,150,939	3	,072,188
	\$4	1,340,145	\$4	,369,855
Erie Thames Power Corporation				
Purchase of management services	\$	495,000	\$	482,000
Rent		220,011		217,433
	\$_	715,011	\$_	699,433

Shareholders of Erie Thames Power Corporation Interest on long-term debt as set out in note 11.

The contracts with Erie Thames Power Corporation for management services and facilities rental and with Erie Thames Services Corporation for maintenance and upgrades to the existing capital infrastructure of the Company, billing and collection services of the Company's revenues and administrative services are automatically renewed every two years unless either party terminates the agreement with notice.

	2005	2004
Due to Erie Thames Services Corporation	\$ 542,341	\$ 345,217
Due to Erie Thames Power Corporation	2,324,434	809,318
Due to Shareholders of Parent Corporation (interest)	146,896	145,299
	\$ 3,013,671	\$ 1,299,834

These amounts represent funds owing to related parties. The amounts are non-interest bearing and payable in the normal course of business.



NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2005

11. Long-term Debt

Related Party Note Payable

The long-term debt represents amounts owing to the municipal shareholders of Erie Thames Power Corporation for purchase of the respective Municipality's Hydro Electric Commission's net assets. The debt is convertible to Class B shares at the fair market value of the Class B shares of the Company divided by the number of Class B shares issued and outstanding. The rate of interest is 7.25% and is set by the Board of Directors, from time to time. The term of the debt is undefined and no principal amounts are anticipated to be paid over the next twelve months. The loan is secured by a General Security Agreement covering inventory, equipment including motor vehicles and accounts receivable.

The amounts owing to the municipalities are as follows:

	2005	2004		
Aylmer	\$ 1,694,863	\$ 1,694,863		
Central Elgin	806,436	806,436		
East Zorra Tavistock	569,073	569,073		
Ingersoll	3,402,080	3,402,080		
Norwich	763,755	763,755		
Southwest Oxford	192,062	192,062		
Zоrra	610,255	610,255		
	\$ <u>8,038,524</u>	\$ 8,038,524		

During 2005, \$582,793 was charged to interest expense for interest on related party long-term debt (\$582,793 in 2004).

The Company has guaranteed the loans payable of its parent company Erie Thames Power Corporation. The loan is secured by a General Security Agreement covering all Company assets excluding real property. At December 31, 2005, the loans amounted to \$3,215,785 (\$1,218,785 in 2004).

12. Capital Stock

Authorized

Unlimited number of Class "A" voting shares without nominal or par value

Unlimited number of Class "B" non-voting shares without nominal or par value, redeemable, with non-cumulative dividend entitlements.

		20	005		2004
Issued capital					
7 Class "A" shar	es	\$	7	\$	7
10,000 Class "B"share	S	8,03	38,517	_8	,038,517
		\$ 8,03	38,524	\$_8	,038,524



NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2005

13. Electricity Revenue

2	2005	%	2004	%
Sale of electricity	\$27,802,882	70.60	\$20,972,981	66.52
Distribution charges	5,447,938	13.83	5,039,694	15.98
Transmission charges	4,098,969	10.41	4,143,382	13.14
Retailer energy sales	2,031,127	5.16	1,362,720	4.32
Customer rebate			11,124	0.04
	\$39,380,916	100.00	\$31,529,901	100.00

14. Payments in Lieu of Income Taxes

The provision for payments in lieu ("PILs") of income taxes differs from amounts which would be calculated by applying the Company's combined statutory income tax rate as follows:

		2005		2004
Income from continuing operations before PILs Statutory Canadian federal and provincial income tax rate	\$	97,369 36.12 %	\$	29,208 36.12 %
Basic rate applied to income before PILs Other	_	35,170 32,830	_	10,550 62,844
Provision for payment in lieu of income tax	\$_	68,000	\$_	73,394
Effective tax rate		69.84 %	-	251.28 %

Provision for payments (recovery) in lieu of income taxes are made up of the following:

Current	\$ 68,000	\$	73,394
Future tax expense (benefit)	 (189,000)	_	48,300
	\$ (121,000)	\$_	121,694

The Company as of December 31, 2005, has recorded future income tax assets (liabilities) of \$93,896 (2004 - \$(95,104)), based on substantially enacted income tax rates of 36.12%. Such future income tax liabilities relate to the tax basis of depreciable assets being lower than the amounts recorded for accounting purposes.



NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2005

15. Prudential Support Requirements

Erie Thames Powerlines Corporation, as a local distribution company under the Energy Competition Act, 1998, R.S.O., posted prudential support obligations on market opening, May 1, 2002 with the Electric Independent Market Operator. The prudential support obligation as at April 21, 2003 was \$2,371,089 and had not changed as at December 31, 2005. The prudential support requirement will be honoured through long-term payment history, letter of credit or credit rating from an accredited rating agency.

16. Contingent Liabilities

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 charged late payment charges on overdue utility bills at any time after April 1, 1981. The claim is 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 Municipal Electric Association is undertaking the defence of this class action.

This case had been on hold pending the resolution of a similar case against Consumers Gas Company Limited. The class action against Consumers Gas Company Limited for repayment of late payment charges was dismissed on December 3, 2001 by the Ontario Court of Appeals.

At this time, it is not possible to quantify the effect, if any, on the financial statement of the Company.

17. Comparative Figures

Certain comparative figures have been reclassified to conform with the statement presentation adopted in the current year.

18. Subsequent Event

Subsequent to the year end, management was informed that a former transformer substation property is contaminated with arsenic. As at the audit report date, the Company does not have sufficient information to quantify the remediation cost. Based on the Company's experience in such matters, it does not believe that the remediation cost will have a material affect on the financial position of the Company.



Agence des douanes et du revenu du Canada

T2 CORPORATION INCOME TAX RETURN

|--|

	200
Code	040

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 corresponding items in 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, see items 1 to 5 in the guide.

	200
	Code 0401
055	Do not use this area

Identification		
Business Number (BN)		
, ,	· 001 863719498RC0001	
Corporation's name		
Erie Thames Powerlines Corp	Doration	
Has the corporation changed its name since the last time we were notified?	. 003 1 Yes 2 No X	If Yes, do you have a copy of the articles of amendment?
Address of head office		To which taxation year does this return apply?
Has the address changed since the last time we were notified?	010 1 Yes 2 No X	Taxation year start Taxation year-end
		060 <u>2001-10-01</u> 061 <u>2001-12-31</u>
011 143 BELL STREET, P.O. BO	X 157	YYYY/MM/DD YYYY/MM/DD Has there been an acquisition of control
City	Province, territory, or state	to which subsection 249(4) applies since
015 INGERSOLL	016 ON	the previous taxation year? 063 1 Yes 2 No X
Country (other than Canada)	Postal code/ZIP code	If Yes, give the date control was
017	018 N5C-3K5	acquired
Mailing address (if different from head offi	ce address)	
Has the address changed since the last	1 Yes 2 No W	Is the corporation a professional corporation that is a member of
time we were notified?	. 020 1 Yes 2 No X	a partnership?
021 <u>c/o</u>		
022		Is this the first year of filing after:
023		Incorporation?
City	Province, territory, or state	Amalgamation?
025	026	· ·
Country (other than Canada)	Postal code/ZIP code	Has there been a windup of a subsidiary under section 88 during the current taxation year? O72 1 Yes 2 No X
Location of books and records	028	taxation year?
Has the location of books and records		
changed since the last time we were notified?	. 030 1 Yes 2 No X	Is this the final taxation year before amalgamation?
031 143 BELL STREET, P.O. BO		<u> </u>
	X 137	Is this the final return up to
City	Province, territory, or state	dissolution?
035 INGERSOLL	036 ON	Is the corporation a resident of Canada?
Country (other than Canada)	Postal code/ZIP code	
037	038 N5C-3K5	1 Yes X 2 No If No, give the country of residence.
040 Type of corporation at the end of t		081
Canadian-controlled	Corporation controlled by	Is the non-resident corporation claiming an exemption under an income tax
private corporation (CCPC)	a public corporation	treaty? 082 1 Yes 2 No X
2 Other private	5 Other corporation	If Yes, complete and attach Schedule 91.
corporation	(specify, below)	If the corporation is exempt from tax under section 149, tick
3 Public		one of the following boxes:
corporation		085 1 Exempt under paragraph 149(1)(e) or (l)
If the type of corporation changed during		2 Exempt under paragraph 149(1)(j)
the taxation year, provide the effective date of the change	043	3 Exempt under paragraph 149(1)(t)
date of the change	YYYY/MM/DD	4 Exempt under other paragraphs of section 149

Erie Thames Powerlines Corporation 863719498RC0001 2001-12-31

Attachments Financial statement information: Use GIFI schedules 100, 125, and 141, * We do not print these schedules. Schedules – Answer the following questions. For each Yes response, attach to the T2 return the schedule that applies. Schedule Guide item Is the corporation related to any other corporations? Does the corporation have any non-resident shareholders? Is the corporation an associated Canadian-controlled private corporation? Is the corporation an associated Canadian-controlled private corporation that is claiming the expenditure limit? 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 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? Has the corporation paid any royalties, management fees, or other similar payments to residents of Canada? Is the corporation claiming a deduction for payments to a type of employee benefit plan? T5004 Is the corporation claiming a loss or deduction from a tax shelter acquired after August 31, 1989? T5013 Is the corporation a member of a partnership for which a partnership identification number has been assigned? 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? Did the corporation have any foreign affiliates during the year? Has the corporation made any payments to non-residents of Canada under subsections 202(1) and 105(1) of the federal Income Tax Regulations? T106 Has the corporation had any non-arm's length transactions with a non-resident? Has the corporation made payments to, or received amounts from, a retirement compensation arrangement in the year? For private corporations: Does the corporation have any shareholders who own 10% or more of the corporation's common and/or preferred shares? Is the net income/loss shown on the financial statements different from the net income/loss for income tax purposes? Has the corporation made any charitable donations, gifts to Canada, a province or a territory, or gifts of cultural or 78-81 ecological property? 82,104 Has the corporation received any dividends or paid any taxable dividends for purposes of the dividend refund? 69-76 Is the corporation claiming any type of losses? Is the corporation claiming a provincial or territorial tax credit or does it have a permanent establishment in more than one jurisdiction? Has the corporation realized any capital gains or incurred any capital losses during the taxation year? i) 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? Does the corporation have any property that is eligible for capital cost allowance? Does the corporation have any property that is eligible capital property? Does the corporation have any resource-related deductions? Is the corporation claiming reserves of any kind? Is the corporation claiming a patronage dividend deduction? Is the corporation a credit union claiming a deduction for allocations in proportion to borrowing or an additional deduction? Is the corporation an investment corporation or a mutual fund corporation? Was the corporation carrying on business in Canada as a non-resident corporation? Is the corporation claiming any federal or provincial foreign tax credits, or any federal or provincial logging tax credits? Is the corporation a non-resident-owned investment corporation claiming an allowable refund? Does the corporation have any Canadian manufacturing and processing profits? Is the corporation claiming an investment tax credit? T661 Is the corporation claiming any scientific research and experimental development expenditures? 33/34/35 Is the corporation subject to gross Part I.3 tax? Is the corporation a member of a related group with one or more members subject to gross Part I.3 tax? Is the corporation claiming a surtax credit? Is the corporation subject to gross Part VI tax on capital of financial institutions? Is the corporation claiming a Part I tax credit? Is the corporation subject to Part IV.1 tax on dividends received on taxable preferred shares or Part VI.1 tax on dividends paid? Is the corporation agreeing to a transfer of the liability for Part VI.1 tax? Is the corporation subject to Part II – Tobacco Manufacturers' surtax? 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? T1131 Is the corporation claiming a Canadian film or video production tax credit refund? Is the corporation claiming a film or video production services tax credit refund? T1177 Is the corporation subject to Part XIII.1 tax?

	Attachments – continued from page 2			
•				
Guid	e item		Yes S	Schedule
44	Did the corporation have any foreign affiliates that are not controlled foreign affiliates?	256		T1134-A
44	Did the corporation have any controlled foreign affiliates?	258		T1134-B
44	Did the corporation own specified foreign property in the year with a cost amount over \$100,000?	259		T1135
44	Did the corporation transfer or loan property to a non-resident trust?	260		T1141
44	Did the corporation receive a distribution from or was it indebted to a non-resident trust in the year?	261		T1142
	Has the corporation entered into an agreement to allocate assistance for SR&ED carried out in Canada?	262		T1145
	Has the corporation entered into an agreement to transfer qualified expenditures incurred in respect of SR&ED contracts?	263		T1146
	Has the corporation entered into an agreement with other associated corporations for salary or wages of specified employees for SR&ED?	264		T1174
	nagos a operanos empreyess on or alle			

Additional information	
Is the corporation inactive? Has the major business activity changed since the last return	
What is the corporation's major business activity? (Only complete if Yes was entered at line 281) If the major activity involves the resale of goods, indicate where the same of the same	nether it is wholesale or 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.	284 DISTRIBUTION OF ELEC 285 100% 286 287 0% 288 289 0%
Did the corporation immigrate to Canada during the taxation Did the corporation emigrate from Canada during the taxation	251 1 1 50 1

—— la	axable income ————————————————————————————————————				
Net incor	ne or (loss) for income tax purposes from Schedule 1, financial statements, or GIFI			300	<u>-820,472</u> A
Deduct:	Charitable donations from Schedule 2	311	0		
	Gifts to Canada, a province, or a territory from Schedule 2	312	0		
	Cultural gifts from Schedule 2	313	0		
	Ecological gifts from Schedule 2	314	0		
	Taxable dividends deductible under section 112 or 113, or subsection 138(6) from Schedule 3	320	0		
	Part VI.1 tax deduction from Schedule 43**	325	0		
	Non-capital losses of preceding taxation years from Schedule 4	331	0		
	Net-capital losses of preceding taxation years from Schedule 4	332	0		
	Restricted farm losses of preceding taxation years from Schedule 4	333	0		
	Farm losses of preceding taxation years from Schedule 4 Limited partnership losses of preceding taxation years from Schedule 4	334 335	0		
	Taxable capital gains or taxable dividends allocated from a central credit union	340	0		
	Prospector's and grubstaker's shares	350	0		
	S	ubtotal	0	_	<u>О</u> в
	Subtotal (amount A m	inus am	ount B) (if negative, enter "	0")	<u> </u>
Add:	Section 110.5 additions and/or subparagraph 115(1)(a)(vii) additions .			355	<u>0</u> D
Taxable	income (amount C plus amount D)			360	0
Income e	exempt under paragraph 149(1)(t)			370	0
	income for a corporation with exempt income under paragraph 149(1)(t) (line 360 mmount is equal to 3 times the Part VI.1 tax payable at line 724 on page 8.	ninus line	e 370)	=	<u>0</u> z

		rlines Corporation				863719498RC	0001		2001-12-3
		siness deduction	shout the toyeties	n voor					
		olled private corporations (CCPCs) throug		n year				400	0 а
		ve business carried on in Canada from Scher rom line 360 on page 3, minus 10/3 of the a		* 00 000				400	<u>U</u> A
the amoun	it at line	e 636** on page 7, and minus any amount the	hat, because of fe	deral lav	v, is exempt	from Part I tax		405	О в
		ne business limit: alculate the amount at line 4 below.							
200,000	х	Number of days in the taxation year before	ore 2003	92 =		200	,000 1		
		Number of days in the taxation ye		92	· · · · · · · -		<u>, </u>		
225,000	х	Number of days in the taxation year in) 			0 2		
223,000	^	Number of days in the taxation ye		<u> </u>					
250,000		Number of days in the taxation year in		Λ Λ			О з		
250,000	Х	Number of days in the taxation year in		<u>0</u> =			<u> </u>		
		•					0		
300,000	Х	Number of days in the taxation year after Number of days in the taxation year.		0 =	· · · · · · · · -		<u>0</u> 3.1		
		•	-	92	10.4	200	000 4		
			amounts at lines	1, 2, 3, 8	and 3.1	200	<u>,000</u> 4	440	12,603 c
	•	ee notes 1 and 2 below)						410	12,603
Notes: 1.	taxati	CCPCs that are not associated, enter the amount on year is less than 51 weeks, prorate the aread by 365, and enter the result on line 410.							
2.		ssociated CCPCs, use Schedule 23 to calcu	late the amount to	be ente	ered at line 4	10.			
Business		,							
Amount C		12,603 x 415 ***		0 p	_				0 в
Amount C		12,005 x	11,25		_ =				<u> </u>
Reduced b	ousines	s limit (amount C minus amount E) (if negati	•	, 0				425	12,60 <u>3</u> F
		deduction - 16.00% of whichever amount is on line 9 of page 7)	least: A, B, C, or	F				430	0_
		e amount of foreign non-business income tax ncome (line 604) and without reference to the					refundable ta	x on the Co	CPC's
** Calcu	late the	e amount of foreign business income tax cred	dit deductible at lir	ne 636 w	ithout refere	nce to the corp	orate tax redu	ections und	er section 123.4.
*** Large	corpo	pration tax							
refle	ect a fu	corporation tax to be entered at line 415 is th Il-year tax liability if the taxation year is less t x (taxable capital employed in Canada minu	than 51 weeks. Fo						
		pration is not associated with any corporation preceding taxation year.	ns in both the curre	ent and	the preceding	g taxation years	s, enter the co	orporation's	gross Part I.3
• If the	e corpo	pration is not associated with any corporation ation year:	ns in the current ta	axation y	ear, but was	associated in t	he preceding	taxation ye	ear, and its
- :	starts b	pefore December 21, 2002, enter the corpora after December 20, 2002, enter the corporati	-		-		ar; or		
		ations associated in the current taxation year	· ·			•			
		,			'				
—— A	ccele	rated tax reduction ——————							
Canadian-	-contro	olled private corporations throughout the	taxation year tha	at claime	ed the small	l business ded	uction		
Reduced b	ousines	es limit (amount from line 425)	· · · · · · <u> </u>		12,60	1 X —	600,000 e 4 above	= _	18,905 ^A
Net active	busine	ss income (amount from line 400) *							<u> </u>
and minus		rom line 360 on page 3 minus 3 times the armount that, because of federal law, is exemp		** on pa	ge 7, <u> </u>		<u>0</u> c		
Deduct:	lm *	mont in some (one supt from the 140 of	C)				0 -		
Aggregate	irivesti	ment income (amount from line 440 of page	0)		· · · · · · · - -		<u>0</u> D		0

Accelerated tax reduction		
Canadian-controlled private corporations throughout the taxation year that claimed the small busine	ss deduction	
Reduced business limit (amount from line 425)	300,000 = ine 4 above =	18,905 ^A
Net active business income (amount from line 400) *		в
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 Deduct:	<u>0</u> c	
Aggregate investment income (amount from line 440 of page 6)	<u>0</u> D	
Amount C minus amount D (if negative, enter "0")	0	<u>0</u> E
Amount A, B, or E above, whichever is less		0 F
Amount Z from Part 9 of Schedule 27 <u>0</u> x 100/7 =	<u>0</u> g	
Amount QQ from Part 13 of Schedule 27	<u>О</u> н	
Taxable resource income from line 435 of page 5	<u> </u>	
Amount used to calculate the credit union deduction (amount E in Part 3 of Schedule 17)	<u> </u>	
Amount on line 400, 405, 410, or 425 of the small business deduction, whichever is less	<u>0</u> K	
Total of amounts G, H, I, J, and K	0	<u>0</u> L
Amount F minus amount L (if negative, enter "0")		<u> </u>
Accelerated tax reduction - 7% of amount M (enter amount N on line 637 of page 7)		<u>0</u> N
* If the amount at line 450 of Schedule 7 is positive, members of partnerships need to use Schedule 70 to	calculate net active busines	s 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.

Dagarinaa dadiisattaa		863719498		2001-12
Resource deduction	tion 105 11(1)	1	435	0
kable resource income [as defined in subsect	11011 125.11(1)	•		
Amount A	<u>0</u> x	Number of days in the taxation year in 2003	<u> </u>	0
		Number of days in the taxation year	92	
Amount A	<u>0</u> x	Number of days in the taxation year in 2004	<u> </u>	0
		Number of days in the taxation year	92	
Amount A	<u>0</u> x	Number of days in the taxation year in 2005	<u> </u>	0
		Number of days in the taxation year	92	
Amount A	0 _x	Number of days in the taxation year in 2006	<u> </u>	0
7ount 7.	^	Number of days in the taxation year	92	
source deduction – total of amounts B, C, C	C.1, and C.2		438	0
ter amount D on line 10 of page 7)				
General tax reduction for Cana		-		
anadian-controlled private corporations th	nroughout th	e taxation year		
xable income from line 360 on page 3			· · · · · · · · · · · · · · · · · · ·	0
nount Z from Part 9 of Schedule 27		<u>0</u> x 100/7 =		
nount QQ from Part 13 of Schedule 27			<u>.</u>	
xable resource income from line 435 above		·····	<u>0</u> н	
nount used to calculate the credit union dedu	uction (amoun	t E in Part 3 of Schedule 17)	<u> </u>	
nount on line 400, 405, 410, or 425 on page	4, whichever		0 J	
gregate investment income from line 440 of	page 6	·····	<u>О</u> к	
nount used to calculate the accelerated tax r	reduction (am	ount M of page 4)	<u>0</u> L	
tal of amounts F, G, H, I, J, K, and L		· · · · · · · · · · · · · · · · · · ·	<u> </u>	0
nount E minus amount M (if negative, enter '	"0")		<u> </u>	0
	_	Number of days in the treation was in 2000		
Amount N	<u>0</u> x	Number of days in the taxation year in 2002	<u> </u>	0
		Number of days in the taxation year	92	
Amount N	<u>0</u> x	Number of days in the taxation year in 2003	<u> </u>	0
		Number of days in the taxation year	92	
Amount N	0 x	Number of days in the taxation year after 2003	<u> </u>	0
		Number of days in the taxation year	92	_
		experations total of amounts O. D. and O.		0
eneral tax reduction for Canadian-controll	led private co	DIDOLATIONS - TOTAL OF AMOUNTS CL. P. AND C		
	led private co	profations - total of amounts O, P, and Q		<u>~</u>
	led private co	orporations - total of amounts O, P, and Q		<u>_</u>
nter amount R on line 638 of page 7)	led private co	orporations - total of amounts O, P, and Q		
nter amount R on line 638 of page 7) General tax reduction	•		o investment corneration	
nter amount R on line 638 of page 7) General tax reduction proprations other than a Canadian-contro	lled private c	orporation, an investment corporation, a mortgage	e investment corporation,	
meter amount R on line 638 of page 7) — General tax reduction proprations other than a Canadian-contronutual fund corporation, or a non-resider	lled private o	corporation, an investment corporation, a mortgage estment corporation	•	
The remount R on line 638 of page 7) — General tax reduction The removal of the	lled private o	orporation, an investment corporation, a mortgage	•	
The mater amount R on line 638 of page 7) — General tax reduction In proportions other than a Canadian-control nutual fund corporation, or a non-resider wable income from line 360 on page 3	lled private c nt-owned inve	corporation, an investment corporation, a mortgage estment corporation	· · · · · · · · · · · · · · · · · · ·	
The deter amount R on line 638 of page 7) — General tax reduction Proporations other than a Canadian-controutual fund corporation, or a non-resider exable income from line 360 on page 3 The determinant of the determinan	lled private c	corporation, an investment corporation, a mortgage estment corporation	<u> </u>	
The amount R on line 638 of page 7) — General tax reduction Proporations other than a Canadian-controutual fund corporation, or a non-resider exable income from line 360 on page 3 Thought Z from Part 9 of Schedule 27 Thought QQ from Part 13 of Schedule 27	lled private c nt-owned invo	corporation, an investment corporation, a mortgage estment corporation O x 100/7 =	<u> </u>	
The response of the response o	lled private c nt-owned invo	corporation, an investment corporation, a mortgage estment corporation O × 100/7 =		
The properties of the state of	Illed private cont-owned investigation	corporation, an investment corporation, a mortgage estment corporation	О Т О U О V	0
— General tax reduction proporations other than a Canadian-contronutual fund corporation, or a non-resider than a Canadian-contronutual fund corporation, or a non-resider than a Canadian-contronutual fund corporation, or a non-resider than the corporation of	Illed private on the owned involved inv	corporation, an investment corporation, a mortgage estment corporation	0 T 0 U 0 V 0 W	0
— General tax reduction proporations other than a Canadian-contro mutual fund corporation, or a non-resider than a Canadian-contro mutual fund corporation, or a non-resider than a Canadian-contro mutual fund corporation, or a non-resider than the corporation of the corporation	Illed private on the owned involved inv	corporation, an investment corporation, a mortgage estment corporation	0 T 0 U 0 V 0 W	0
— General tax reduction proporations other than a Canadian-contronutual fund corporation, or a non-resider than a Canadian-contronutual fund corporation, or a non-resider than a Canadian-contronutual fund corporation, or a non-resider than the corporation of	uction (amoun	corporation, an investment corporation, a mortgage estment corporation O x 100/7 =	0 T 0 U 0 V 0 W	0 0
— General tax reduction proporations other than a Canadian-contro mutual fund corporation, or a non-resider than a Canadian-contro mutual fund corporation, or a non-resider than a Canadian-contro mutual fund corporation, or a non-resider than the corporation of the corporation	Illed private on the owned involved inv	corporation, an investment corporation, a mortgage estment corporation O x 100/7 =	0 T 0 U 0 V 0 W 0 W	0 0
— General tax reduction proporations other than a Canadian-contronutual fund corporation, or a non-resider than a Canadian-contronutual fund corporation, or a non-resider than a Canadian-contronutual fund corporation, or a non-resider than the corporation of	uction (amoun	corporation, an investment corporation, a mortgage estment corporation O x 100/7 =	0 T 0 U 0 V 0 W 0 W	0 0
— General tax reduction proporations other than a Canadian-contronutual fund corporation, or a non-resider than a Canadian-contronutual fund corporation, or a non-resider than a Canadian-contronutual fund corporation, or a non-resider than the corporation of	uction (amoun	corporation, an investment corporation, a mortgage estment corporation O x 100/7 =	0 T 0 U 0 V 0 W 0 W 0 S 3% = 92 0 x 5% =	0 0 0
The properties of the state of	lled private cont-owned invo	corporation, an investment corporation, a mortgage estment corporation O x 100/7 =	0 T 0 U 0 V 0 W 0 W	0 0 0
proporations other than a Canadian-contromutual fund corporation, or a non-resider exable income from line 360 on page 3 mount Z from Part 9 of Schedule 27 mount QQ from Part 13 of Schedule 27 exable resource income from line 435 above mount used to calculate the credit union deductal of amounts T, U, V, and W mount S minus amount X (if negative, enter "Amount Y	lled private cont-owned invo	corporation, an investment corporation, a mortgage estment corporation O x 100/7 =	0 T 0 U 0 V 0 W 0 W 0 S 3% = 92 0 x 5% =	0

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 0 A
Corporate surtax calculation	
Base amount from line A above Deduct: 10% of taxable income (line 360 or amount Z, whichever applies) from page 3 Investment corporation deduction from line 620 below	
Federal logging tax credit from line 640 below Federal qualifying environmental trust tax credit from line 648 below	
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 less:	
28.00% of taxable income from line 360 of page 3 a a	0 6
28.00% of taxed capital gains U b Part I tax otherwise payable Uline A plus lines C and D minus line F)	
Total of lines 2 to 6	7
Net amount (line 1 minus line 7)	0 8
Corporate surtax – 4.00% of the amount on line 8	
Recapture of investment tax credit from line PPP in Part 21 of Schedule 31	
Calculation for the refundable tax on the Canadian-controlled private corporation's (CCPC) investor (for a CCPC throughout the taxation year)	stment income
Aggregate investment income from line 440 on page 6 Taxable income from line 360 on page 3 Deduct:	<u>O</u> i
Amount on lines 400, 405, 410, or 425 of page 4, whichever is less	<u>)</u> O ii
Net amountU	<u> </u>
Refundable tax on CCPC's investment income – 6 2/3% of the lesser of amounts i or ii	<u>604</u> <u>0</u> D
Subt	ototal (add lines A, B, C, and D) E
Deduct:	
Small business deduction from line 430 of page 4	<u> </u>
Manufacturing and processing profits deduction from amount BB or amount RR	
of Schedule 27 616	-
Investment corporation deduction (taxed capital gains 624 0)	0
Additional deduction – credit unions from Schedule 17	<u> </u>
Federal foreign non-business income tax credit from Schedule 21	
Federal foreign business income tax credit from Schedule 21	-
Accelerated tax reduction from amount N of page 4	<u>~</u>
Resource deduction from line 438 of page 5	0 10
General tax reduction for CCPCs from amount R of page 5	-
General tax reduction from amount CC of page 5	
Federal logging tax credit from Schedule 21	
Federal political contribution tax credit	0
Federal political contributions 646	0
Federal qualifying environmental trust tax credit 648	
investifient tax credit from Schedule 31	0 -
Subtota	
Part I tax payable – Line E minus line F (enter amount G on line 700 of page 8)	<u> </u>

— Summary of tax and credits	
Federal tax	
Part I tax payable from page 7	<u></u>
Part I.3 tax payable from Schedule 33, 34, or 35	
	7080
Part IV tax payable from Schedule 3	712 0
Part IV.1 tax payable from Schedule 43	716 0
Part VI tax payable from Schedule 38	720 0
Part VI.1 tax payable from Schedule 43	724 0
Part XIII.1 tax payable from Schedule 92	727 0
Part XIV tax payable from Schedule 20	728 ()
Falt ATV tax payable from Schedule 20	Total federal tax 6,909
Add provincial or territorial tax: Provincial or territorial jurisdiction 750 ON (if more than one jurisdiction, enter "multiple" and complete Schedule 5) Net provincial or territorial tax payable (except Quebec, Ontario, and Alberta)	760 O
Provincial tax on large corporations (New Brunswick and Nova Scotia)	765 0
, , , , , , , , , , , , , , , , , , , ,	0 0
	Total tax payable 770 6 , 909 A
Deduct other credits:	Total tax payable
Investment tax credit refund from Schedule 31	780
	784 0
Dividend refund from page 6	788 0
Federal capital gains refund from Schedule 18	792 0
Federal qualifying environmental trust tax credit refund	796 0
Canadian film or video production tax credit refund from Form T1131	797 0
Film or video production services tax credit refund from Form T1177	800 0
Tax withheld at source	·
Total payments on which tax has been withheld 801	<u>)</u>
Allowable refund for non-resident-owned investment corporations from Schedule 26	. 804 0
Provincial and territorial capital gains refund from Schedule 18	808
Provincial and territorial refundable tax credits from Schedule 5 Royalties deductible under Syncrude Remission Order 815	0
respenses deductible under Cyricidae Remission Graci	816
Tax remitted under Syncrude Remission Order	
Tax instalments paid	.,,===
Total credits	890 7,113 7,113 B
Refund code 894 0 Overpayment 204	Balance (line A minus line B)
- 1	L
Direct deposit request	If the result is negative, you have an overpayment .
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:	If the result is positive, you have a balance unpaid . Enter the amount on whichever line applies. We do not charge or refund a difference
Start Change information 910	of \$2 or less.
Branch number	Balance unpaid
914	2
Institution number Account number	Enclosed payment 8980
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?	
— Certification —	
I, 950 PETTIT 951 JEFFREY	954 PRESIDENT
Last name in block letters First name in block letters	Position, office, or rank
	·
am an authorized signing officer of the corporation. I certify that I have examined this return, incl and that the information given on this return is, to the best of my knowledge, correct and comple income for this taxation year is consistent with that of the previous year except as specifically dis	te. I further certify that the method of calculating
0000 06 20	E E10 40E 1000
955 2002-06-30	956 519-485-1820
Date (yyyy/mm/dd) Signature of the authorized signing officer of the corls the contact person the same as the authorized signing officer? If <i>No</i> , complete the information	
and the state of t	
958	959
Name in block letters	Telephone number
Language of correspondence - Langue de correspondance	
990 Indicate the language of your choice. Indiquer la langue de correspondance de votre choix.	English/Anglais X 2 Français/French

Erie Thames Powerlines Corporation		Sch. 001
Account/Business No.:863719498RC0001	Year Ended:	2001-12-31

Canada Customs and Revenue Agency/Agence des douanes et du revenu du Canada

NET INCOME (LOSS) FOR INCOME TAX PURPOSES

- 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 an this schedule are from the "Income Tax Act."

extraordinary items per financial statements......

Interest paid on long-term debt in excess of 7.25%

- For more information, see the "T2 Corporation Income Tax Guide."

Net income (loss) after taxes and

Miscellaneous Other Additions:

600

Additions:				
Provision for income taxes - current	101 102 104 106	7,100 153,993 144,992 42,647		
Subtotal of additions		348,732	348,732	

Corporate Taxprep / Taxprep des sociétés - TP-11

Total Additions

25,327

25,327

500

-935,374 A

25,327

374,059

Erie Thames Powerlines Corporation Account/Business No.:863719498RC0001	ear	Ended:	2001-12-31	sch.	001
Deductions:					
Capital cost allowance from Schedule 8 Cumulative eligible capital deduction from Schedule 10 Deferred and prepaid expenses		10,545			
Subtotal of Deductions		259,157	259,157		
Other Deductions:					
Miscellaneous Other Deductions: Subtotal of Other Deductions		499 0	0		
	Tota	l Deductions 510	259,157		

T2 SCH 1 E (01)

(enter on line 300 on the T2 return)

Net income (loss) for income tax purposes.....

Corporate Taxprep / Taxprep des sociétés - TP-11

-820,472

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Year Ended:

Sch. 004 2001-12-31

Canada Customs and Revenue Agency/Agence des douanes et du revenu du Canada

CORPORATION LOSS CONTINUITY AND APPLICATION

- For use by a corporation to determine the continuity and use of available losses; to determine the current-year non-capital loss, farm loss, restricted farm loss, and limited partnership loss; to determine the amount of restricted farm loss and limited partnership loss that may be applied in a year; and to request a loss carryback to previous years.
- The corporation can choose whether or not to deduct an available loss from income in a taxation year. It can deduct losses in any order. However, for each type of loss, deduct the oldest loss first.
- For information on theses losses, see the "T2 Corporation Income Tax Guide."
- File one completed copy of this schedule with the T2 return, or send it by itself to the tax centre where the return is filed.
- Parts, sections, subsections, and paragraphs referred to on this schedule are from the federal "Income Tax Act."

Part 1 - Non-capital losses

— Determination of current-year non-capital loss —————————————————————————————————	
Net income (loss) for income tax purposes	-820,472
Deduct: (increase a loss)	
Net capital losses deducted in the year	
(enter as a positive amount)	
Taxable dividends deductible under sections 112, 113, or subsection 138(6)	
Amount of Part VI.1 tax deductible	
Amount deductible as prospector's and grubstaker's shares	
- Paragraph 110(1)(d.2)	0
Subtotal (if positive, enter "0")	-820,472
Deduct: (increase a loss)	
Section 110.5 and/or subparagraph 115(1)(a)(vii) - Addition for foreign tax deductions	0
Subtotal	-820,472
Add: (decrease a loss)	
Current-year farm loss	0
	000 450
Current-year non-capital loss (if positive, enter "0")	-820,472
	========

— Continuity of non-capital losses and request for a carryback			
Non-capital loss at the end of preceding taxation year	0		
Deduct: Non-capital loss expired *	0		
Non-capital losses at beginning of taxation year	0		
Add: Non-capital losses transferred on an amalgamation or the			
windup of a subsidiary corporation	0		
Current-year non-capital loss (from calculation above)	820,472	820,472	

T2 SCH 4 E (04) Page 1 of (5 or 6)

Corporate Taxprep / Taxprep des sociétés - TP-11

Erie Thames Powerlines Corporation Account/Business No.:863719498RC0001 Year Ended:		2001-12-31	Sch.	004
Part 1 - Non-capital losses (cont'd) — Continuity of non-capital losses and request for a carryback (cont'd)				
Deduct:				
Amount applied against taxable income				
(enter on line 331 of the T2 return)	0			
Amount applied against taxable dividends subject to Part IV tax	0			
Section 80 - Adjustments for forgiven amounts	0			
Subsection 111(10) - Adjustments for fuel tax rebate	0			
Other adjustments	0	0		
	-			
	btotal	820,472		
Deduct - Request to carry back non-capital loss to:				
First preceding taxation year to reduce taxable income	0			
Second preceding taxation year to reduce taxable income	0			
Third preceding taxation year to reduce taxable income	0			
First preceding taxation year to reduce taxable dividends				
subject to Part IV tax	0			
Second preceding taxation year to reduce taxable dividends				
subject to Part IV tax	0			
Third preceding taxation year to reduce taxable dividends subject to Part IV tax 913	0	2		
subject to Part IV tax	0	0		
Non-capital losses - Closing balance	180	820,472		
Non-capital 103363 - Olosing balance.	_	========		
* A non-capital loss expires as follows:				
- After 7 taxation years if it arose in a taxation year ending before March 23, 2004;				
or				
- After 10 taxation years if it arose in a taxation year ending after March 22, 2004.				
FI (1 1 20/4 4)/0				
Election under paragraph 88(1.1)(f)				
Derograph 99/4 1/f) clostion indicator	190 Yes	r 1		
Paragraph 88(1.1)(f) election indicator	res	l J		
preceding taxation year.				
preceding taxation year.				
Part 2 - Capital losses				
Continuity of capital losses and request for a carryback —				
Capital losses at end of preceding taxation year	0			
Capital losses transferred on an amalgamation or the windup				
of a subsidiary corporation	0			
Current-year capital loss (from Schedule 6 calculation)	0	0		
Add:				
Allowable business investment loss expired as non-capital loss	220	0		
	-			
	btotal	0		
Deduct:				
Amount applied against current-year capital gain (see Note 1)	0			
Section 80 - Adjustments for forgiven amounts	n			
Other adjustments	0	0		
	_			
Sub	btotal	0		

Erie Thames Powerlines Corporation		Sch. 004
Account/Business No.:863719498RC0001	Year Ended:	2001-12-31

Part 2 - Ca	pital losses	(cont'd)
-------------	--------------	----------

Deduct - Request to carry back farm loss to:

First preceding taxation year to reduce taxable dividends

Second preceding taxation year to reduce taxable dividends

Third preceding taxation year to reduce taxable dividends

subject to Part IV tax.....

subject to Part IV tax.....

Continuity of capital losses and request for a carryback (cont'd) -

Deduct - Request to carry back capital loss to: (see Note	e 2)			
		Amount		
Capital	gain	carried back		
(100%)		(100%)		
First preceding taxation year	0951	0		
Second preceding taxation year	0952	0		
Third preceding taxation year	0953	0	0	
Capital losses - Closing balance			0	
Note 1				
On line 332 of the T2 return, enter the amount from line 225	multiplied by 50%.			
Note 2				
Enter on lines 225, 951, 952, or 953, whichever applies, the	actual amount of the loss. At the time of			
the application of the loss carryback, the net capital loss ame	ount will be calculated at the inclusion rate			
of the year to which the net capital loss is applied.				
Port 2 Form Lance				
Part 3 - Farm losses	r a agreybaak			
Continuity of farm losses and request for	га саттураск			
Farm losses at end of preceding taxation year		0		
Deduct: Farm loss expired after 10 taxation years		0		
Farm losses at beginning of taxation year		0		
Add: Farm losses transferred on an amalgamation or	_	•		
the windup of a subsidiary corporation	305	0		
Current-year farm loss		0	0	
Deduct:				
Amount applied against taxable income				
(enter on line 334 of the T2 return)	330	0		
Amount applied against taxable dividends subject to Part IV		0		
Section 80 - Adjustments for forgiven amounts		0		
Other adjustments	[]	0	0	

Page 3 of (5 or 6)

0

Subtotal

0

0

Erie Thames Powerlines Corporation Account/Business No.:863719498RC0001 Year Ended:		2001-12-31	Sch.	004
Restricted Farm Loss Determination:				
Is the corporation exempt from the restricted farm loss rules?				
(A reply of "NO" triggers the restricted farm loss rules.)		. [Y/N] [Y]		
Part 4 - Restricted farm losses — Current-year restricted farm loss				
	485	0 A		
Minus the deductible farm loss:				
\$2,500 plus B or C, whichever is less	2,500			
(Amount A above 0 - \$2,500) divided by 2 = 0 B				
6,250 C	0	2,500		
Current was restricted form loss (extently in amount on line 440)				
Current-year restricted farm loss (enter this amount on line 410)		0		
Continuity of restricted farm losses and request for a carryback				
Restricted farm losses at end of preceding taxation year	0			
Deduct: Restricted farm loss expired after 10 taxation years	0			
Restricted farm losses at beginning of taxation year	0			
Add: Restricted farm losses transferred on an amalgamation or the				
windup of a subsidiary corporation	0			
Current-year restricted farm loss				
(enter on line 233 of Schedule 1)	0	0		
Deduct:				
Amount applied against farming income	_			
(enter on line 333 of the T2 return)	0			
Section 80 - Adjustments for forgiven amounts.	0	0		
Other adjustments	U			
Su	ubtotal	0		
Deduct - Request to carry back restricted farm loss to:				
First preceding taxation year to reduce farming income	0			
Second preceding taxation year to reduce farming income	0	_		
Third preceding taxation year to reduce farming income	0	0		
Restricted farm losses - Closing balance	480	0		
Note		========		
The total losses for the year from all farming businesses are calculated without including				
scientific research expenses.				
Part 5 - Listed personal property losses				
Continuity of listed personal property loss and request for a carryback				
Listed personal property losses at end of preceding taxation year	500	0		
, , , , , , , , , , , , , , , , , , , ,	500	0		
Listed personal property losses at beginning of taxation year		0		
Add: Current-year listed personal property loss (from Schedule 6)	310	0		
S	Subtotal	0		
Deduct:				
Amount applied against listed personal property gains				
(enter on line 655 of Schedule 6)	0			
Other adjustments	0	0		
	Subtotal	0		
l s	วนมเปเสโ	0		

Part 5 - Listed personal property losses (cont'd) — Continuity of listed personal property loss and request for a carryback (cont'd) —			
— Continuity of listed personal property loss and request for a carryback (cont d)			
Deduct - Request to carry back listed personal property loss to:			
First preceding taxation year to reduce listed			
personal property gains	0		
Second preceding taxation year to reduce listed			
personal property gains	0		
Third preceding taxation year to reduce listed			
personal property gains	0	0	
Listed personal property losses - Closing balance	580	0	
		========	

Year Ended:

Erie Thames Powerlines Corporation Account/Business No.:863719498RC0001

Page 5 of (5 or 6)

2001-12-31

Sch. 004

Corporate Taxprep / Taxprep des sociétés - TP-11

Erie Thames Powerlines Corporation Account/Business No.:863719498RC0001

Year Ended:

Sch. 004-Non. 2001-12-31

Part 6 - Analysis of balance of losses by year of origin

	Balance at		Loss Incurred	Adjustments and	Loss Carried		Applied to Red	luce		
Year of	Beginning		in Current	Transfers	Back		Taxable	Part IV	Е	Balance at
origin	of Year		Year	<f1> for help</f1>	Parts I & IV		Income	Tax	E	End of Year
Current	N/A		820,472	0		0	N/A		0	820,472
2001		0	N/A	0	N/A		()	0	0
2000		0	N/A	0	N/A		()	0	0
1999		0	N/A	0	N/A		()	0	0
1998		0	N/A	0	N/A		()	0	0
1997		0	N/A	0	N/A		()	0	0
1996		0	N/A	0	N/A		()	0	0
1995		0	N/A	0	N/A		()	0	0
Total		0	820,472	0		0	()	0	820,472

Farm	losses ———											
		Loss		Adjustments	Loss		Applied to R	educe				
	Balance at	Incurred		and	Carried							
Year of	Beginning	in Current		Transfers	Back		Taxable		Part IV	Ва	lance at	
origin	of Year	Year		<f1> for help</f1>	Parts I & IV		Income		Tax	En	d of Year	
Current	N/A		0	0		0	N/A			0	0	
2001	0	N/A		0	N/A			0		0	0	
2000	0	N/A		0	N/A			0		0	0	
1999	0	N/A		0	N/A			0		0	0	
1998	0	N/A		0	N/A			0		0	0	
1997	0	N/A		0	N/A			0		0	0	
1996	0	N/A		0	N/A			0		0	0	
1995	0	N/A		0	N/A			0		0	0	
1994	0	N/A		0	N/A			0		0	0	
1993	0	N/A		0	N/A			0		0	0	
1992	0	N/A		0	N/A			0		0	0	*
Total	0		0	0		0		0		0	0	

Restric	cted farm losses	-							
	Delegen	Loss	Adjustments	Lana		Applied to Re	educ	e	
Year of	Balance at Beginning	Incurred in Current	and Transfers	Loss Carried		Taxable		Part IV	Balance at
origin	of Year	Year	<f1> for help</f1>	Back		Income		Tax	End of Year
Current	N/A		0 0		0	N/A		N/A	0
2001	0	N/A	0	N/A			0	N/A	0
2000	0	N/A	0	N/A			0	N/A	0
1999	0	N/A	0	N/A			0	N/A	0
1998	0	N/A	0	N/A			0	N/A	0
1997	0	N/A	0	N/A			0	N/A	0
1996	0	N/A	0	N/A			0	N/A	0
1995	0	N/A	0	N/A			0	N/A	0
1994	0	N/A	0	N/A			0	N/A	0
1993	0	N/A	0	N/A			0	N/A	0
1992	0	N/A	0	N/A			0	N/A	0 *
Total	0		0 0		0		0	N/A	0
* This bal	ance expires this y	ear and will n	ot be available next y	ear					

Sch. 008

2001-12-31

Summary of Capital Cost Allowance

Is the corporation electing under regulation 1101(5q)? [101] N

G 3	UCC at	Cost of		Lesser of	1/0 - 5		Recapture of	manusku al		Undepreciated
Class	Beginning	Additions		Cost or	1/2 of		Capital Cost		Capital Cost	Capital Cost
No.	of Year	During Year	Adjustments	Proceeds	[203]-[207]	%	Allowance	Loss	Allowance	end of year
[200]	[201]	[203]	[205]	[207]	[211]	[212]	[213]	[215]	[217]	[220]
1	107,413	0	0	0	0	4	0	0	1,083	106,330
1	188,397	0	0	0	0	4	0	0	1,899	186,498
1	771,902	56,513	0	0	28,256	4	0	0	8,067	820,348
1	10,796,268	770,566	0	0	385,283	4	0	0	112,735	11,454,099
8	7,262	0	0	0	0	20	0	0	366	6,896
10	2,623	2,353	0	0	1,176	30	0	0	287	4,689
10	10,771	0	0	0	0	30	0	0	814	9,957
12	0	578	0	0	289	100	0	0	73	505
Total	11,884,636	830,010	0	0	415,004		0	0	125,324	12,589,322
	========	=======	========	========	=======		========	=======	========	========

Corporate Taxprep / Taxprep des sociétés - TP-11

Erie Thames Powerlines Corporation Sch. 009
Account/Business No.: 863719498RC0001 Year Ended: 2001-12-31

Number

RELATED AND ASSOCIATED CORPORATIONS

This schedule is to be completed by a corporation having one or more of the following:

- related corporation(s)
- associated corporation(s)

			Ctry		Rela-	of		% of	of	pre-	Book	
			of		tion-	common		common	preferred	ferred	value of	
			resi-	Business	ship	shares		shares	shares	shares	capital	
Name			dence	Number	Code	owned		owned	owned	owned	stock	
				(Note)								
	[100]		[200]	[300]	[400]	[500]		[550]	[600]	[650]	[700]	
ERIE	THAMES	SERVICES CORPORATI	863	719696RC00	01 3		0	0.00	0	0.00	0	
ERIE	THAMES	POWER CORPORATION	863	564324RC00	01 1		0	0.00	0	0.00	0	

Note: Enter "NR" if a corporation is not registered.

Relationship code:

1 - Parent 2 - Subsidiary 3 - Associated 4 - Related, but not associated

The relationship code represents the relationship that the corporation named has to the filing corporation. For example, if the corporation is the parent corporation of the filing corporation, then the relationship code is "1".

Schedule 9

Corporate Taxprep / Taxprep des sociétés - TP-11

Number % of

Year Ended:

2001-12-31

Sch. 010

Canada Customs and Revenue Agency/Agence des douanes et du revenu du Canada

CUMULATIVE ELIGIBLE CAPITAL DEDUCTION

- 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 —					
	re eligible capital - Balance at the end of the preceding taxation year					
	e, enter "0")ear me end of the preceding taxation year		200	597,656	۸	
	Cost of eligible capital property acquired			351,030	Α	
	during the taxation year					
	Other adjustments					
			_			
	Subtotal (line 222 plus line 226) 0 x 0.75 =	0 1	В			
	=========					
	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	0 (С			
	========					
	amount B minus amount C (if negative, enter "0")	0		0	D	
		========				
	Amount transferred on amalgamation or wind-up of subsidiary		. 224	0	Е	
	Subtotal (add	amounts A, D, and E) 230	597,656	F	
Deduct:	Proceeds of sale (less outlays and expenses not					
	otherwise deductible) from the disposition of					
	all eligible capital property during					
	the taxation year	0 G				
	The gross amount of a reduction in respect of					
	a forgiven debt obligation as provided for in					
	subsection 80(7)	0 H				
	Other adjustments	0 I				
	· 					
	(add amounts G, H, and I)	0 x 0.75 =	= 248	0	J	
	======	===				
Cumulativ	re eligible capital balance (amount F minus amount J)			597,656	K	
(if amount	K is negative, enter "0" at line M and proceed to Part 2)					
Cumulativ	e eligible capital for a property no longer					
owned after	er ceasing to carry on that business	0				
	amount K 597,656					
	less amount from line 249 0					
Current y	ear deduction	10,545	*			
	=========					
	(line 249 plus line 250) (enter this amount at line 405 of Schedule 1) 10,545		10,545	L	
	(= p =) (5.115. 11.15 4.1 5.1 5.1 5.1 5.1 5.1 5.1 5.1 5.1 5.1 5	========			_	
Cumulativ	re eligible capital - Closing balance (amount K minus amount L)					
	e, enter "0")		300	587,111	М	
,gav	-,			=========		
* You ca	an claim any amount up to the maximum deduction of 7%. The deduction may not exce	eed the maximum		-		
	It prorated by the number of days in the taxation year divided by 365.	Journal Hamilton				
arriour	is professed by the fighther of days in the taxation year divided by 500.					

T2 SCH 10 (04) Page 1 of 2

Erie Thames Powerlines Corporation Account/Business No.:863719498RC0001

Year Ended:

Sch. 010 2001-12-31

— Part 2 - Amount to be included in income arising from	om disposition ———			
(complete this part only if the amount at line K is negative)				
Amount from line K (show as positive amount)			0 N	
Total of cumulative eligible capital (CEC) deductions from income				
for taxation years beginning after June 30, 1988	400	0 1		
Total of all amounts which reduced CEC in the current or prior years under subsection 80(7)	401	0 2		
prof. your and a decount of (/)		v 2		
Total of CEC deductions claimed for taxation years beginning before July 1, 1988	0 3			
Negative balances in the CEC account that were				
included in income for taxation years beginning before July 1, 1988	0 4			
Line 3 minus line 4 (if negative, enter "0")	0	0 5		
Total of lines 1, 2, and 5		0 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	0 7			
Amounts at line T from Schedule 10 previous taxation				
years ending after February 27, 2000	0 8			
Subtotal (line 7 plus line 8) 409	0	0 9		
Line 6 minus line 9 (if negative, enter "0")		0	0 O	
Line N minus line O (if negative, enter "0")			0 P	
	Line 5	0 x 1/2 =	0 Q	
Line P minus line Q (if negative, enter "0")			0 R	
	Amount R	0 x 2/3 =	====== 0 S	
Amount N or amount O, whichever is less			0 T	
Amount to be included in income (amount S plus amount T)				
(enter this amount on line 108 of Schedule 1)		410	0	
		====	======	

Page 2 of 2

Corporate Taxprep / Taxprep des sociétés - TP-11

Year Ended:

Sch. 023 2001-12-31

Canada Customs and Revenue Agency/Agence des douanes et du revenu du Canada

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 ———————————————————————————————————	
	Year Month Day
[age]	Teal Month Day
Date filed (do not use this area)	
	Year
Enter the calendar year to which the agreement applies	2001
The the calculatives to which the agreement applies.	2001

T2 SCH 23 (04) Page 1 of 2

Year Ended:

Total

100.0000

=======

2001-12-31

200,000 A

=========

Sch. 023

Allocation of the business limit (cont'd) Is this an amended agreement for the above-noted calendar year that is intended to replace an agreement previously filed by any of [Y/N] [N] 2 3 4 6 5 Names of associated **Business** Asso-**Business** Percentage **Business** corporations Number ciation limit of the limit of associated for the year business allocated * code corporations (before limit \$ the % allocation) \$ 100 350 400 200 300 863719498RC0001 Erie Thames Powerlines Corpora 200,000 25.0000 50,000 See attached 75.0000 150,000

100.000% of the annual business limit can be attributed to an associated corporation.

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% x
 (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.

^{*} The % of the annual business limit required to maximize the small business deduction is .0000%.

AGREEMEN'	r among as	SOCIATED	CCPC's	TO A	LLOCATE	THE BUS	INESS LIMIT
1		2	3	4	5	6	7
Names of assoc	iated	Business	Asso-	Business	s Percentage	Business	Part I.3
corporations		Number of	ciation	limit fo	or of the	limit	Tax
		associated	code	the year	r business	allocated	
		corporations		(before	limit	\$	
				the	%		
				allocati	ion)		
[100]		[200]	[300]		[350]	[400]	
ERIE THAMES SE	RVICES CORPORATI	863719696RC000	 1 1	200,00	50.0000	100,000	0
ERIE THAMES PO	WER CORPORATION	863564324RC000	1 1	200,00	25.0000	50,000	0
TOTALS				400,00	75.0000	150,000	0

Account/Business No.: 863719498RC0001 Year Ended:

Schedule 23-Supplementary

Erie Thames Powerlines Corporation

Corporate Taxprep / Taxprep des sociétés - TP-11

Sch. 023-Supp.

Year Ended:

2001-12-31

Sch. 033

Canada Customs and Revenue Agency/Agence des douanes et du revenu du Canada

PART I.3 TAX ON LARGE CORPORATIONS

- 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 or 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:

Part 1 - Capital -

- 1) a non-resident-owned investment corporation throughout the year;
- 2) bankrupt [as defined by subsection 128(3)] at the end of the year;
- 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;
- 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."

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..... 153,993 Capital stock (or members' contributions if incorporated without share capital)..... 103 8,038,524 Retained earnings..... 107,736 105 0 0 0 All indebtedness of the corporation represented by bonds, debentures, notes, mortgages, hypothecary claims, bankers' acceptances, or 109 similar obligations..... 8,038,524 Any dividends declared but not paid by the corporation before 110 the end of the year..... 0 All other indebtedness of the corporation (other than any indebtedness in respect of a lease) that has been outstanding for more than 365 days 0

T2 SCH 33 E (04) Page 1 of 6

Corporate Taxprep / Taxprep des sociétés - TP-11

Erie Thames Powerlines Corporation			Sch.	033
Account/Business No.:863719498RC0001	Year Ended:	2001-12-31		

— Part 1 - Capital (Cont d)			
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	0		
Subtot	tal 16,338,777	16,338,777	Α
Deduct the following amounts:	=========		
Deferred tax debit balance at the end of the year	0		
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	0		
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	0		
The amount of deferred unrealized foreign exchange losses			
at the end of the year	0		
Subtot	tal 0	0	В
Capital for the year (amount A minus amount B) (if negative, enter "0")	[190]	16,338,777	

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.

=========

Year Ended:

Sch. 033 2001-12-31

Part 2 - Investment allowance (cont'd)

Notes:

- 1) 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.
- 2) 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)].
- 3) 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 ————

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 income **Taxable** capital Taxable capital for earned 610 the year (line 500) 16,338,777 X in Canada 1,000 employed 690 in Canada 16,338,777 Taxable income 1,000 ______

Notes: 1) Regulation 8601 gives details on calculating the amount of taxable income earned in Canada.

- 2) 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.

Page 3 of 6

Corporate Taxprep / Taxprep des sociétés - TP-11

Sch. 033

2001-12-31 Account/Business No.: 863719498RC0001 Year Ended: Part 4 - Taxable capital employed in Canada (cont'd) 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..... **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..... 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..... n 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 Total deductions (add lines 711, 712, and 713) Taxable capital employed in Canada (line 701 minus amount E) (if negative, enter "0")...... 0 Note: 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. Coloulation of gross Bort I 2 toy

Part 5 -	Calculation of	gross	s Pa	rt I.3 t	:ax —					
Taxable capita	al employed in Canad	a (line	690 d	or 790,	whiche	ver applies)			16,338,777	
Deduct: Car	oital deduction claime	d for th	ne ye	ar (ente	r \$50,0	00,000 or, for related				
cor	porations, the amoun	t alloca	ated c	on Sche	dule 36	8)		801	4,156,169	
Excess of taxa	able capital employed	in Car	nada	over ca	pital de	duction		811	12,182,608	
			Νι	umber d	of	Number of days in			=========	
Year	Line 811		da	ays		the taxation year				
Before 2004	12,182,608	х	(92	/	92)	х	.2250% =	27,411	F
2004	12,182,608	х	(0	/	92)	Х	.2000% =	0	G
2005	12,182,608	х	(0	/	92)	x	.1750% =	0	Н
2006	12,182,608	х	(0	/	92)	Х	.1250% =	0	1
2007	12,182,608	х	(0	/	92)	Х	.0625% =	0	J
Note: The P	art I.3 tax rate is redu	ced to	0% f	or the d	ays in					
the tax	kation year that are at	fter 200	07.					Subtotal (add amounts F to J)	27,411	K
									=========	
Where the tax	ation year of a corpor	ation is	s less	than 5	1 week	s, calculate the amou	nt of			
gross Part I.3	•									
Amount K	27,411	х		Numbe	er of day	ys in the year	92	=	6,909	L
						365				
Gross Part I.3	tax (amount K or L,	whiche	ever a	applies)				820	6,909	
									=========	

— Part 6	6 - Calculation of	aross P	art I.3 tax fo	or pu	rposes of t	the unu	sed su	ırtax credit				
Taxable cap	oital employed in Canad Capital deduction claime	da (line 690	or 790, whiche	-	-					16,338,777	M	
(1/5 of line 801 if the tax	ation year	end after 2003))						4,156,169	N	
				Exc	ess (amount N	√l minus ar	mount N)	(if negative, er	nter "0")	12,182,608	0	
Amount O	12,182,608	x	.2250%				:	=		27,411	Р	
	axation year of a corpo oses of the unused surf			ks, cal	culate the amo	ount of gro	oss Part I	.3				
Amount P	27,411	x		-	the year			=		6,909	Q	
					65							
	I.3 tax for purposes or Q, whichever applies								821	6,909		
Port 7	7 - Calculation of	ourront.	voor ourtov		dit availabl	lo.						
- Any unus credits m - Refer to surtax crearose and	ear. This is called the susted surtax credit can be aust be applied in order subsection 181.1(7) of the dits where control of the dithe year in which you ration that was a non-rest less: 500 from the T2 return.	e carried ba of the olde the Act whe ne corporat want to cla esident of C	ick three years as tirst. en calculating the circle has been as aim them.	ne amo	ount deductible d between the e year, enter a	e for a corp year in wh	poration's hich the of the or beat line	s unused credits e R,) a) b	0	R	
In any other	case, enter amount c	or d at line	S, whichever is	s less:								
c) line 6	600 from the T2 return		0	X	line 690 of this schedule 16,338,7 	 777	=	() c			
d) line 7	700 from the T2 return.							() d	0	S	
Current-yea	ar surtax credit availa	ble (amour	nt R or S, which	never a	applies)				830	0		
Part 9	3 - Calculation of	current-	vear iiniise	ıd sıı	rtax credit		_					
	r surtax credit available		-									
Less: Gro	ss Part I.3 tax for purpo	ses of the	unused surtax	credit	(line 821)					6,909		
	ar unused surtax cred								850	0		

Erie Thames Powerlines Corporation
Account/Business No.:863719498RC0001 Year Ended:

Sch. 033

2001-12-31

Part 9 - Calculation of net Part I.3 tax payable			
Gross Part I.3 tax (line 820)		6,909	Т
Deduct:			
Current-year surtax credit applied			
(line 820 or 830, whichever is less)	0		
Unused surtax credit form previous years applied			
(amount from line 320 on Schedule 37)	0		
(4.11.04.11.11.11.11.11.11.11.11.11.11.11.11.11			
Subtotal (cannot be more than amount on line 820)	0	0	11
Subtotal (callifor be fillore than almount of fille 620)	0	U	O
	=======================================		
	0.70		
Net Part I.3 tax payable (amount T minus amount U)	870	6,909	
Enter this amount at line 704 of the T2 return.	=====		

Erie Thames Powerlines Corporation
Account/Business No.: 863719498RC0001 Year Ended:

Page 6 of 6

2001-12-31

Sch. 033

Corporate Taxprep / Taxprep des sociétés - TP-11

Year Ended:

Sch. 036 2001-12-31

Canada Customs and Revenue Agency/Agence des douanes et du revenu du Canada

AGREEMENT AMONG RELATED CORPORATIONS - PART I.3 TAX

- Members of a related group of corporations should use this schedule to allocate the capital deduction of \$10,000,000 or \$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 I.3 tax.

Are any members of the related group liable to pay Part I.3 tax? [Y/N]	[Y]

- 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.
- Attach additional schedules if space for agreement is not sufficient.

Agreement –

Date filed (do	o not use this area)			Year Month Day	
Is this an am	ended agreement?			[20] [Y/N] [N] Year	
Calendar yea	ar to which the agreement applies				
inclu	agreement must include all the infiding members to which no amounther that is exempt from Part I.3 ta	nt of capital deduction is allo	cated for the year. However, ar	iny	
	corporations which s of the related group	Business Number (Note 1)	Allocation of capital deduction for the year	Taxation year end to which this agreement applies (Note 2)	
200 Erie Thame See attach	es Powerlines Corpora ned	300 863719498RC0001	400 4,156,169 5,843,831	2001-12-31	
,	ore 2004 must not exceed \$10,000 2003 must not exceed \$50,000,0	•	10,000,000		
Note 1: If	a corporation is not registered, en	ter "NR."			
er cc fir cc	ntries are only required in this colunding in the same calendar year an orporation that has a taxation year est corporation for each such taxation proporation is an amount equal to itset taxation year end to which this a	nd is related in two or more ending in that calendar yea ion year at the end of which s capital deduction for the fir	of those taxation years to anotl r. The capital deduction of the it is related to the other	ther	

Erie Thames Powerlines Corporation Account/Business No.: 863719498RC0001 Year Ended: AGREEMENT AMONG RELATED CORPORATIONS - PART I.3 TAX

Sch. 036-Supp. 2001-12-31

- Members of a related group of corporations should use this schedule to allocate the capital deduction of \$10,000,000 or \$50,000,000 among the members of the related group.
- 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.

Names of all corporations		Allocation of	Taxation year end to
which are members of the		capital deduction	which this agreement
related group	Business Number	for the year	applies
	(Note 1)		(Note 2)
[200]	[300]	[400]	[500]
ERIE THAMES SERVICES CORPORATI	863719696RC0001	4,707,479	2001-12-31
ERIE THAMES POWER CORPORATION	863564324RC0001	1,136,352	2001-12-31

TOTAL 5,843,831

Note 1: If a corporation is not registered, enter "NR."

Note 2: 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 36 - Supplementary

Corporate Taxprep / Taxprep des sociétés - TP-11

Erie Thames Powerlines Corporation Account/Business No.: 863719498RC0001

Year Ended:

2001-12-31

Sch. 050

Canada Customs and Revenue Agency/Agence des douanes et du revenu du Canada

SHAREHOLDER INFORMATION

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	Social Insurance Number	Percentage common shares	Percentage preferred shares
100	(note 1)	(note 2)	400	500
ERIE THAMES POWER CORPORATION	863564324RC0001		100.00	0.00
			0.00	0.00
			0.00	0.00
			0.00	0.00
			0.00	0.00
			0.00	0.00
			0.00	0.00
			0.00	0.00
			0.00	0.00
			0.00	0.00

- **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.

T2 SCH 50 (05)

Corporate Taxprep / Taxprep des sociétés - TP-11

	ontact:			
Effective Interest Date	Description (Instalment Remittance, Split Payment, Assessed Credit)			Amount of Credit
				7,113 0 0 0 0 0 0 0 0 0 0
	Total amount of instalment	ents claimed	(A)	7,113
	Total instalments credited to the taxation	n year per T9	(B)	7,113

Year Ended:

Erie Thames Powerlines Corporation Account/Business No.: 863719498RC0001

Schedule of Instalment Remittances

TRANSFER ——					
Account Number	Taxation Year End	Amount	Effective Interest Date	Description	
From:			0		
То:			O		

Corporate Taxprep / Taxprep des sociétés - TP-11

T7B-1

2001-12-31



Ministry of Finance

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

This form is a combination of the Ministry of Finance (MOF) CT23 Corporations

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

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,

CT23 Corporations Tax and Annual Return For taxatafter Dec

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)

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.

criteria, may request and file the CT23 Short-Form R	eturn (see page 2).			Ministry Use —
MCBS Annual Return Required? (Not required if alrea	ady filed or npt. Refer to Guide)	Page 1 of 20		
Corporation's Legal Name (including punctuation)				ions Tax Account No. (MOF)
Erie Thames Powerlines Corporation				300076 s the Taxation Year
Mailing Address			This Return covers	year month day
			Start	2001-10-01
143 BELL STREET, P.O. BOX 157			End	year month day 2001-12-31
INGERSOLL				
ON CA N5C-3K5				
Has the mailing address changed since last filed CT23 Return?	Date of Change	year month day	Date of Incorporati	on or Amalgamation year month day
Registered/Head Office Address			1 L	2000-07-07
143 BELL STREET, P.O. BOX 157				_
NOFFRON			Ontario Corporation No.	1428821
INGERSOLL			(MCBS)	1428821
ON CA N5C-3K5				
Location of Books and Records				
143 BELL STREET, P.O. BOX 157			Canada Customs a Business No.	and Revenue Agency
			If applicable, enter	
INGERSOLL			863	719498RC0001
ON CA N5C-3K5				
Name of person to contact regarding this CT23 Return	n Telephone No.	Fax No.		
			Jurisdiction Incorporated	ONTARIO
JEFFREY PETTIT	519-485-182	0	incorporated	ONTAKIO
Address of Principal Office in Ontario (Extra-Provincia	al Corporations only)	(MCBS)		in Ontario, indicate the ess activity commenced
			and codood.	year month day
			Commenced	
ON CA -				
Former Corporation Name (Extra-Provincial Corporate	ions only) V Not Applica	ble (MCBS)	Ceased	year month day
,	X Not ripplical	SIO (,		
			X Not Applicable	
			Preferred Language	e / Langue de préférence
Information on Directors/Officers/Administrators must	be completed on MCBS	No. of Schedule(s)	English	French
Schedule A or K as appropriate. If additional space is	required for Schedule A,	0	anglais	français
only this schedule may be photocopied. State number	r submitted (MCBS).		Ministry use	
If there is no change to the Directors'/Officers'/Admin submitted to MCBS, please X this box. Schedule(s) A		X No Change		
	Certifica	ation (MCBS)	•	
I certify that all information set out in the Annual Retu	urn is true, correct and complete	e.		
Name of Authorized Person (Print clearly or type in full)				
JEFFREY PETTIT				
D O P				
Title Director X Officer	Other individuals having knowle of the Corporation's business ac	edge ctivities		
Note: Sections 13 and 14 of the Corporations Info			atements or omissio	ns.
,	. ,			2004/2005 CT22 vor 1 2005 060

Erie Thames Powerlines Corporation

1800076

2001-12-31

CT23 Page 3 of 20

CT23 Corporations Tax Return

Identification continued (for CT23 filers only)

Type of Corporation – Please "X" box(es) if applicable	e in sections 1 & 2	Ontario Retail Sales Tax Vendor Permit No. (Use Head Office no.)
1 X 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))		if applicable, enter Ontario Employer Health Tax Account No.
2 Other Private		(Use Head Office no.) if applicable, enter
3 Public		
4 Non-share Capital	Share Capital with full voting rights owned by Canadian Residents	
5 Other (specify)	owned by Canadian Residents 100 %	Specify major business activity DISTRIBUTION OF ELECTRICITY
2 1 Family Farm Corporation s.1(2) 2 Family Fishing Corporation s.1(2)	14 Bare Trustee Corporation 15 Branch of Non-resident s.63(1)	
3 Mortgage Investment Corporation s.47	16 Financial institution prescribed by Regulation only	
4 Credit Union s.51	17 Investment Dealer	
5 Bank Mortgage Subsidiary s.61(4) 6 Bank s.1(2)	Generator of electrical energy for sale or producer of steam for use in the generation of electrical energy for sale	
7 Loan and Trust Corporation s.61(4)	19 X Hydro successor, Municipal Electrical Utility or subsidiary of either	
Non-resident Corporation s.2(2)(a) or (b)	Producer and seller of steam for uses other than for the generation of electricity	
9 Non-resident Corporation s.2(2)(c)	21 Insurance Exchange s.74.4	
10 Mutual Fund Corporation s.48 11 Non-resident owned investment	Farm Feeder Finance Co-operative Corporation	
Corporation s.49	Professional Corporation (incorporated professionals only)	
12 Non-resident snip of aircraft under reciprocal agreement with Canada s.28(b)		
Please "X" box(es) if applicable:		
First Year of Filing Amended Return	Final Taxation Year up to Dissolution (wind-up) (Note: For discontinued businesses, see Guide.) Final Taxation Year before Amalgamation	Transfer or Receipt of Asset(s) involving a corporation having a Canadian permanent establishment outside Ontario
Taxation Year End has changed - Canada Customs and Revenue Agency approval required	Floating Fiscal Year End	Acquisition of Control fed s.249(4)
and Neverlue Agency approval required		Date Control was acquired year month day
		Yes No
Was the corporation inactive throughout the taxation year?		□ x
Has the corporation's Federal T2 Return been filed with the	Canada Customs and Revenue Agency (CCRA)?	X
Are you requesting a refund due to: the Carry-back of a L	oss?	<u> </u>
an Overpayment?		x
a Specified Refundat	ole Tax Credit?	<u> </u>
Are you a Member of a Partnership or Joint Venture?		X

Income Tax

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). Net Income (loss) for Ontario purposes (per reconciliation schedule, page 15) 690 -820,472. Subtract: Charitable donations 0. Subtract: Gifts to Her Majesty in right of Canada or a province and gifts of cultural property 2 0. Subtract: Taxable dividends deductible, per federal Schedule 3 3 0. Subtract: Ontario political contributions (Attach Schedule 2A) (Int.B. 3002R) 4 0. Subtract: Federal Part VI.1 tax 5 0. Subtract: Prior years' losses applied - Non-capital losses 704 0. From 715 inclusion 714 0. Net capital losses 724 0. Farm losses Restricted farm losses 0. Limited partnership losses 754 0. Taxable Income (Non-capital loss) -820,472 10 Addition to taxable income for unused foreign tax deduction for federal purposes Adjusted Taxable Income 10 11 (if 10 is negative, enter 11 20 0. **Number of Days in Taxation Year** Days after Dec. 31, 2002 **Total Days Taxable Income** and before Jan. 1, 2004 0. X 30 33 73 10 (or 20 if applicable) 100 .0000%X 12.5000%X 29 Ontario Allocation Days after Dec. 31, 2003 Total Days From 10 (or 20 if applicable) 0. X 30 100.0000_%x 73 32 14.0000% Ontario Allocation 40 Income Tax Payable (before deduction of tax credits) Incentive Deduction for Small Business Corporations (IDSBC) (s.41) If 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? * Income from active business carried on in Canada for federal purposes (fed.s.125(1)(a)) Federal taxable income, less adjustment for foreign tax credit (fed.s.125(1)(b)) + 51 Add: Losses of other years deducted for federal purposes (fed.s.111) 52 0. Subtract: Losses of other years deducted for Ontario purposes (s.34) 53 0. 0. 54 0. Federal Business limit (line 410 of the T2 Return) for the year 55 12.603. before the application of fed.s.125(5.1) **Ontario Business Limit Calculation** Days after Dec. 31, 2002 and before Jan. 1, 2004 365 320,000 X 46 Days after Dec. 31, 2003 Percentage of Federal 365 0. 400,000 X Business limit (from T2 Schedule 23). Enter 100% if not associated **Business Limit** 44 48 25.0000% 45 for Ontario purposes

Income eligible for the IDSBC

30

*** Ontario Allocation

54

56

Least of 50

= 60

0.

^{*} 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

continued on Page 6

Erie Thames Powerlines Corporation

1800076

2001-12-31

DOLLARS ONLY

Income Tax continued from Page 4	Numbe	er of Days in Taxation Year		
Calculation of IDSBC Rate	7.00% x 31	Dec. 31, 2002 e Jan. 1, 2004 Total Days 0 ÷ 73 92	= + 89	.0000
IDSBC Rate for Taxation Year 89 + 90	8.50% x 34	Dec. 31, 2003 Total Days 0 ÷ 73 92	= + 90 = 78	.0000 6.5000
Claim From 60	0 X From 78	<u>6.5000</u> %	= 70	0.
Corporations claiming the IDSBC must complete the Surtax section below (or if associated, the associated group's taxable income) is greater than the	· ,	e		
Surtax on Canadian-controlled Private Corp	orations (s.41.1)			
Applies if you have claimed the Incentive Deduction for Small Business C	orporations.			
Associated Corporation - The Taxable Income of associated corporation for the taxation year ending on or before the date of this corporation's taxa				
* Taxable Income of the corporation	From	10 (or 20 if applicable)	+ 80	0.
If you are a member of an associated group (X) 81 (Yes) Name of associated corporation (Canadian & foreign) (if insufficient space, attach schedule)	Ontario Corporations Tax Account No. (MOF) (if applicable)	Taxation Year End		ble Income s, enter nil)
	-		+ 83	<u> </u>
			+ 84	
Aggregate Taxable Income 80 + 82 + 83 + 84, etc.			= 85	0.
Days after Dec. 31, 2003 Total Days	115 0 _•			
115 + 116 =	0.		- 114	0.
(If negative, enter nil)			= 86	0.
	Numbe	er of Days in Taxation Year	_	
	Days after	Dec. 31, 2002 Total Days		
Calculation of Specified Rate for Surtax 4	1.6670% x <u>38</u>	<u>0</u> ÷ <u>73</u> <u>92</u>	= + 97	.0000
From 86 0 • X From 97	4.3330 %		= 87	0.
From 87 0 • X From 60		n 114 0	• = 88	0.
Surtax Lesser of 70 or 88			= 100	0
* Note: Short Taxation Years - Special rules apply where the taxation year	ar is less than 51 weeks for the co	orporation and/or any corporation	n associated with it	-

CT23 Page 6 of 20

Erie Thames Powerlines Corporation 1800076 2001-12-31

DOLLARS ONLY

r	10	3	0	n	n	е	T	ax	continued	from	Page	5
		•	_		ш	·		\mathbf{u}	COMMINUEU	110111	raye	•

Additional Deduction for Credit Unions (s.51(4)) (Attach schedule 17)	110	0.

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	0.
Subtract: Income eligible for the Incentive Deduction for Small Business Corporations (IDSBC)	56	0•
Add: Adjustment for Surtax on Canadian-controlled private corporations		
From 100 $0_{\bullet} \div \text{From} 30 100.0000\% \div \text{From} 78 6.5000\% = 121 0$	<u>•</u>	
Lesser of 56 or 121 *Ontario Allocation +	122	0.
120 - 56 + 122	130	0.
Taxable Income+ From	10	-820,472•
Subtract: Income eligible for the Incentive Deduction for Small Business Corporations (IDSBC)	56	0.
Add: Adjustments for Surtax on Canadian-controlled private corporations + From	122	0.
Subtract: Taxable Income 10 -820, 472 x Allocation % to jurisdictions outside Canada .0000%	140	0•
Subtract: Amount by which Canadian and foreign investment income exceeds net capital losses	141	0.
10 - 56 + 122 - 140 - 141	142	0.

Claim			Number of Days in Taxation Year		
			Days after Dec. 31, 2002 and before Jan. 1, 2004 Total Days		
Lesser of 1:	0. X From 30 100.0000 % X *Ontario Allocation	1.5000% X	33 0 ÷ 73 92	= + 154	0.
143	0. X From 30 100.0000 % x	2 0000 % X	Days after Dec. 31, 2003 Total Days	= + 156	0.

M&P claim for taxation year 154 + 156

* 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

Credit for Foreign Taxes Paid (s.40)

and Sell Steam for uses other than the Generation of Electricity

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

* Ontario Allocation

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	0	<u>•</u>	Credit Claimed	180	0
		,				,

Subtotal of Income Tax 40 - 70 + 100 - 110 - 160 - 161 - 162 - 170 -

Lesser of

130 or 142 Erie Thames Powerlines Corporation

1800076

2001-12-31

DOLLARS ONLY

Income Tax continued from Page 6

Specified Tax Credits (Refer to Guide)

oposition functional (Notes 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	0.
0		
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	0.
Ontario Film & Television Tax Credit (OFTTC) (s.43.5)		
Applies to qualifying Ontario labour expenditures for Name of Production		
eligible Canadian content film and television productions.		
Eligible Credit From 5850 of the Certificate of Eligibility issued by the Ontario Media Development Corporation (OMDC)		
(Attach the original Certificate of Eligibility)	+ 193	0.
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.		
FI 11 0 11 - Territoria 0 1 1 1 445 (411 1 0 1 1 1 445)	+ 195	0.
Eligible Credit From 6598 C123 Schedule 115 (Attach Schedule 115)	+ [193]	U •
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	0.
2 1 1 2 1 1 2 1 1 2 1 1 2 1 1 2 1 1 2 1 1 2 1 1 2 1 1 2 1 1 2		<u> </u>
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	0.
()		
Ontario Business-Research Institute Tax Credit (OBRITC) (s.43.9)		
Applies to qualifying R&D expenditures under an eligible research institute contract.		
Eligible Credit From 7100 OBRITC Claim Form (Attach original Claim Form)	+ 198	0.
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	0.
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	0.
Ontario Sound Recording Tax Credit (OSRTC) (s.43.12)		
Applies to qualifying expenditures in respect of eligible Canadian sound recordings.		
· · · · · · · · · · · · · · · · · · ·		\circ
Eligible Credit From 7500 OSRTC Claim Form (Attach both the original Claim Form and the Certificate of Eligibility)	+ 201	0.
Apprenticeship Training Tax Credit (ATTC) (s.43.13) No. of Apprentices From 5896		
Applies to employment of eligible apprentices.		
Eligible Credit From 5898 CT23 Schedule 114 (Attach Schedule 114)	+ 203	0.
,		
Other (specify)	+ 203.1	<u>0.</u>
		_
Total Specified Tax Credits	_ 220	0.
Constitution Tour Constitution A. 15 Jan. 1. 1. T.	225	\cap
Specified Tax Credits Applied to reduce Income Tax		0.
Income Tax 190 - 225 OR Enter NIL if reporting Non-Capital Loss (amount cannot be negative)	= 230	0.
To determine if the Comparete Minimum Tay (CMT) is smallerable to some Comparet.		_
To determine if the Corporate Minimum Tax (CMT) is applicable to your Corporation, see Determination of Applicability section for t CMT on Page 8 . If CMT is not applicable, transfer amount in 230 to Income Tax in Summary section on Page 17 .	ne	
OR		

CT23 Page 8 of 20

Erie Thames Powerlines Corporation

1800076

2001-12-31

DOLLARS ONLY

	Corporate	Minimum	Tax ((CMT)
--	-----------	----------------	-------	-------

Total Assets of the corporation		+ 240	20.543.408	8.	
Total Revenue of the corporation		,	20,010,10	+ 241	29,415,207•
The above amounts include the corporation's and associated corporations' share of	any partnership(s) / ioin	t venture(s)	total assets and total		<u> </u>
· — —	- , , , , , , , , , , , , , , , , , , ,				
If you are a member of an associated group (X) 242 X (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
See attached		+ 243	18,160,13	1.+ 244	6,298,238•
		+ 245		<u>•</u> + 246	•
		+ 247	38,703,539	+ <u>248 </u>	•
Aggregate Total Assets 240 + 243 + 245 + 247 , etc. Aggregate Total Revenue 241 + 244 + 246 + 248 , etc.		= 249		= 250	35,713,445 <u>•</u>
Determination of Applicability					
Applies if either Total Assets 249 exceeds \$5,000,000 or Total Revenue 250 ex	xceeds \$10,000,000.				
Short Taxation Years - Special rules apply for determining total revenue where the any partnership(s) / joint venture(s) of which the corporation or associated corporation				ration or any	y fiscal period of
Associated Corporation - The total assets or total revenue of associated corporatio date of the claiming corporation's taxation year end.	ons is the total assets or	total reven	ue for the taxation ye	ar ending or	or before the
If CMT is applicable to current taxation year, complete section Calculation: CMT be	elow and Corporate Min	imum Tax	Schedule 101.		
Calculation: CMT (Attach Schedule 101.)	_				
Gross CMT Payable CMT Base From Schedule 101 2136 0. If negative, enter zero	X From 30 10	0.000 o Allocation	<u>0</u> % x <u>4.0000</u> % =	276	0•
Subtract: Foreign Tax Credit for CMT purposes (Attach schedule)				277	0.
Subtract: Income Tax			From	190	0.
Net CMT Payable (If negative, enter Nil on Page 17.)			=	280	0.
If 280 is less than zero and you do not have a CMT credit carryover, transfer 230	from Page 7 to Incom	e Tax Sum	mary, on Page 17.		
If 280 is less than zero and you have a CMT credit carryover, complete A & B below	ow.				
If 280 is greater than or equal to zero, transfer 230 to Page 17 and transfer 280	to Page 17, and to Par	t 4 of Shed	ule 101: Continuity	of CMT Cre	dit Carryovers
CMT Credit Carryover available From Schedule 101			From	2333	0.
Application of CMT Credit Carryovers					
A. Income Tax (before deduction of specified credits)	<u></u>		+ From	190	0.
Gross CMT Payable			0.		
Subtract: Foreign Tax Credit for CMT purposes	From 277		<u> </u>	290	0.
Income Tax eligible for CMT Credit			=	300	0.
B. Income Tax (after deduction of specified credits)			+ From	230	0•
Subtract: CMT credit used to reduce income taxes				310	0•
Income Tax			=	320	0. Transfer to page 17
If A & B apply, 310 cannot exceed the lesser of 230, 300 and your CMT	credit carryover availa	ble 2333	3.		
If only B applies, 310 cannot exceed the lesser of 230 and your CMT credi	it carryover available	2333 .			

Erie Thames Powerlines Corporation 1800076 2001-12-31

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 430 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	8,038,524.
Retained earnings (if deficit, deduct) (Int.B. 3012R)	± 351	107,736 .
Capital and other surpluses, excluding appraisal surplus (Int.B. 3012R)	+ 352	0.
Loans and advances (Attach schedule) (Int.B. 3013R)	+ 353	8,038,524.
Bank loans (Int.B. 3013R)	+ 354	0.
Bankers acceptances (Int.B. 3013R)	+ 355	0.
Bonds and debentures payable (Int.B. 3013R)	+ 356	0.
Mortgages payable (Int.B. 3013R)	+ 357	0.
Lien notes payable (Int.B. 3013R)	+ 358	0.
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) Contingent, investment, inventory and similar reserves (Int.B. 3012R) Other reserves not allowed as deductions for income tax purposes (Attach schedule) (Int.B. 3012R) Share of partnership(s) or joint venture(s) paid-up capital (Attach schedule(s)) (Int.B. 3017R) Subtotal Subtract: Amounts deducted for income tax purposes in excess of amounts booked	+ 359 + 360 + 361 + 362 = 370	153,993. 0. 0. 0. 16,338,777.
(Retain calculations. Do not submit.) (Int.B. 3012R) Deductible R & D expenditures and ONTTI costs deferred for income tax if not already deducted for book purposes (Int.B. 3015R)	- 371 - 372	687,835.
Total Paid-up Capital	= 380	15,650,942 .
Subtract: Deferred mining exploration and development expenses (s.62(1)(d)) (Int.B. 3015R)	- 381	0.
Electrical Generating Corporations Only - 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 <i>Corporations Tax Act</i> , 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	0•
Net Paid-up Capital	= 390	15,650,942

Eligible Investments (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	0.
Mortgages due from other corporations	+ 403	0.
Shares in other corporations (certain restrictions apply) (Refer to Guide)	+ 404	0.
Loans and advances to unrelated corporations	+ 405	0.
Eligible loans and advances to related corporations (certain restrictions apply) (Refer to Guide)	+ 406	0.
Share of partnership(s) or joint venture(s) eligible investments (Attach schedule)	+ 407	0.
Total Eligible Investments	= 410	0.
continued on Page 10		

continued on Page 11

365 (366 if leap year)

If floating taxation year, refer to Guide

complete the return from that point

Erie Thames Powerlines Corporation

1800076

DOLLARS ONLY

Capital Tax Calculation continued from Page 10

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SECTI	ON	IJ

This section applies ONLY to a corporation that is a member of an associated group (exluding 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.

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.

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

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

See attached

5,520,427

Aggregate Taxable Capital 470 531

If 540 above is equal to or less than the TCD 503 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.

15,650,942. ÷ From 540 21,171,369. X From 503 From 470

5,000,000 = 541

.696.

Transfer to 542

in Section E on page 12

S.s.69(2.1) Election Filed

591 (X if applicable)

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

(366 if leap year)

Erie Thames Powerlines Corporation

2001-12-31 1800076

Capital Tax Calculation continued from Page 11

SECTION	

This section applies if the corporation is a member of an associated group and/or partnership whose total aggregate Taxable Capital 540 on page 11, exceeds the TCD 503 on page 10.

Complete the following calculation and transfer the amount from 523 to 543, and complete the return from that point.

9,040. Transfer to 543 and complete the return from that point

Total Capital Tax for

SECTION F

This section applies if a corporation is a member of an associated group and the associated group has filed a ss.69(2.1) election

_	Capital tax deduction From 995	relating to your corporation's Capital Tax deduction, on Schedule 591	 - From 995	0
	· <u>—</u>		562	

= 1	562	0.

	Days in taxation year			the taxatio	itai Tax for on year	
Capital Tax 562	0.	X	555 <u>92</u>	=	563	0.
			* 365 (366 if leap year)			and complete

^{*} If floating taxation year, refer to Guide.

Capital Tax before application of specified credits	= 543	9,040•
Subtract: Specified Tax Credits applied to reduce capital tax payable (Refer to Guide)	_ 546	0.
Capital Tax 543 - 546 (amount cannot be negative)	= 550	9,040.

1800076

2001-12-31

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.)		
Days in taxation year		
565 0 ⋅ x 0.6% X From 30 % X 555 0 ÷* 0 (366 if leap year) =	_{= +} 569	0.
Lesser of adjusted Taxable Paid Up Capital and Basic Capital Amount		
in accordance with Division B.1		
Days in taxation year	F74	0
Adjusted Taxable Capital Tax Rate Ontario Allocation	= + 3/4	0.
Paid Up Capital (<i>Refer to Guide</i>) in accordance with Division B.1 in excess		
of Basic Capital Amount		
Capital Tax for Financial Institutions – other than Credit Unions (before Section 2)	= 575	0•
* If floating taxation year, refer to Guide.		
2. 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.)		
Allowable Credit for Eligible Investments	- 585	0.
Financial Institutions: Claiming a tax credit for investment in Community Small Business Investment Fund (CSBIF)? (x)		
inalicial institutions. Claiming a tax credit for investment in Community Small business investment 1 and (CSBII): (x)		
	500	0
Capital Tax – Financial Institutions 575 – 585	= 586 Transfer	to 543 on Page12
Premium Tax (s.74.2 & 74.3) (Refer to Guide)		
(1) Uninsured Benefits Arrangements 587 0. X 2%	= 588	0.
Applies to Ontario-related uninsured benefits arrangements.		
2) Unlicensed Insurance (enter premium tax payable in 588 and attach a detailed schedule of calculations. If subject to tax under		
(1) above, add both taxes together and enter total tax in 588.)		
Applies to Insurance Brokers and other persons placing insurance for persons resident or property situated in Ontario with unlicensed insurers.		
Deduct: Specified Tax Credits applied to reduce premium tax (Refer to Guide)	- 589	0.
Premium Tax 588 - 589	= 590	0•
1011110111 10X 000 000 000		Transfer to page 17

DOLLARS ONLY

Erie Thames Powerlines Corporation

1800076

2001-12-31

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			<u>+</u> 600	-820,472,
Add:				Transfer to Page 15
Federal capital cost allowance	+ 601	125,324.		
Federal cumulative eligible capital deduction	+ 602	10,545		
Ontario taxable capital gain	+ 603	0.		
Federal non-allowable reserves. Balance beginning of year	+ 604	0.		
Federal allowable reserves. Balance end of year	+ 605	0.		
Ontario non-allowable reserves. Balance end of year	+ 606	0.		
Ontario allowable reserves. Balance beginning of year	+ 607	0.		
Federal exploration expenses (e.g. CEDE, CEE, CDE, COGPE)	+ 608	0.		
Federal resource allowance (Refer to Guide)	+ 609	0.		
Federal depletion allowance	+ 610	0.		
Federal foreign exploration and development expenses	+ 611	0.		
Crown charges, royalties, rentals, etc. deducted for Federal purposes (Refer to Guide)	+ 617	0.		
Management fees, rents, royalties and similar payments to non-arms' length non-residents Number of Days in Taxation Year				
Days after				
Dec. 31, 2002 and before Jan. 1, 2004 Total Days				
	<u>0.</u>			
Days after				
Days after Dec. 31, 2003 Total Days				
612 $0_{\bullet} \times 5 \div 14.0000 \times 34 0 \div 73 92 = +634$	0.			
Total add-back amount for Management fees, etc. 633 + 634 =	0.+ 613	0.		
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	0.		
Add any negative amount in 473 from Ont. CT23 Schedule 161	+ 616	0.		
	+ 620	0.		
Federal allowable business investment loss	+ 020	<u> </u>		
Total of other items not allowed by Ontario but allowed federally (Attach schedule)	+ 614	0.		
Total of Additions 601 to 611 + 617 + 613 + 615 + 616 + 620 + 614	=	135,869.	640	135,869
Deduct:				Transfer to Page 15
Ontario capital cost allowance (excludes amounts deducted under 675)	+ 650	125,324•		
Ontario cumulative eligible capital deduction	+ 651	10,545.		
Federal taxable capital gain	+ 652	0.		
Ontario non-allowable reserves. Balance beginning of year	+ 653	0.		
Ontario allowable reserves. Balance end of year	+ 654	0.		
Federal non-allowable reserves. Balance end of year	+ 655	0.		
Federal allowable reserves. Balance beginning of year	+ 656	0.		
Ontario exploration expenses (e.g. CEDE, CEE, CDE, COGPE) (Retain calculations. Do not submit.)	+ 657	0.		
Ontario depletion allowance	+ 658	0.		
Ontario resource allowance (Refer to Guide)	+ 659	0.		
Ontario current cost adjustment (Attach schedule)	+ 661	0.		
CCA on assets used to generate electricity from natural gas, alternative or renewable resources	+ 675	0.		
Subtotal of deductions for this page 650 to 659 + 661 + 675	681	135,869.		
		Transfer to Page 15		

CT23 Page 15 of 20

Erie Thames Powerlines Corporation

1800076

001-12-31

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 + 600 -820,472. Net Income (loss) for federal income tax purposes, per federal Schedule 1 135,869, = 640 Total of Additions on page 14 From = 681 Sub Total of deductions on page 14 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 662 intellectual property deducted in the current taxation year **ONTTI Gross-up deduction calculation:** Gross-up of CCA 100 662 <u>0.</u> x - From 662 From 30 100 Ontario Allocation Workplace Child Care Tax Incentive (WCCT) (Applies to eligible expenditures incurred prior to January 1, 2005.) 665 30.00% X = 666 Qualifying expenditures: 100 From 30 0000 Ontario Allocation Workplace Accessibility Tax Incentive (WATI) (Applies to eligible expenditures incurred prior to January 1, 2005.) 0 × 100.00% X 667 = 668 Qualifying expenditures: From 30 100.0000 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) 670 30.00% x 671 Qualifying expenditures: 100 From 30 0000Ontario Allocation **Educational Technology Tax Incentive (ETTI)** (Applies to eligible expenditures incurred prior to January 1, 2005.) 100 0• x 15.00% x ₌ 673 0. Qualifying expenditures: 100 0000 Ontario Allocation + 678 0. Ontario allowable business investment loss + 679 0. Ontario Scientific Research Expenses claimed in year in | 477 | from Ont. CT23 Schedule 161 Amount added to income federally for an amount that was negative on + 677 federal form T661, line 454 or 455 (if filed after June 30, 2003) + 664 0. Total of other deductions allowed by Ontario (Attach schedule) 135,869. 135,869 **Total of Deductions Net income (loss) for Ontario Purposes** = 690

0

Erie Thames Powerlines Corporation

2001-12-31 1800076

Continuity of Losses Carried Forward Listed Personal Total Capital Losses Farm Losses Limited Partnership Non-Capital Losses Restricted Farm **Property Losses** Losses Losses (6) 700 (2) 710 (2) 720 (2) 730 740 750 **Balance at Beginning of Year** 0 701 711 721 731 741 751 Add: Current year's losses (7) 820,472 702 712 722 732 752 Losses from predecessor corporations (3) 0 0 703 713 733 723 743 753 Subtotal 820,472 Subtract: 704 (2) 715 (2)(4) 734 (2)(4) 744 (4) 754 (4) 724 (2) Utilized during the year to reduce taxable income 705 725 735 745 Expired during the year 0 (2) to Page 17 (2) to Page 17 736 (2) to Page 17 to Page 17 706 (2)716 726 746 Carried back to prior years to reduce taxable income (5) 707 717 737 757 727 747 Subtotal 0 0 0 0 709 (8) 719 729 739 749 759 **Balance at End of Year**

Analysis of Balance at End of Year by Year of Origin

820,472

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	817 (9)	860 (9)		850	870
1993-09-30	0	0		0	0
801 8th preceding taxation year	818 (9)	861 (9)		851	871
1994-09-30	0	0		0	0
7th preceding taxation year	819 (9)	862 (9)		852	872
1995-09-30	0	0		0	0
6th preceding taxation year	820	830	840	853	873
1996-09-30	0	0	0	0	0
5th preceding taxation year	821	831	841	854	874
1997-09-30	0	0	0	0	0
4th preceding taxation year	822	832	842	855	875
1998-09-30	0	0	0	0	0
806 3rd preceding taxation year	823	833	843	856	876
1999-09-30	0	0	0	0	0
2nd preceding taxation year	824	834	844	857	877
2000-09-30	0	0	0	0	0
1st preceding taxation year	825	835	845	858	878
2001-09-30	0	0	0	0	0
809 Current taxation year	826	836	846	859	879
2001-12-31	820,472		0	0	0
Total	829	839	849	869	889
. •	820,472	0	0	0	0

Notes:

- (1) Non-capital losses include allowable business investment losses, fed.s.111(8)(b), as made applicable by s.34.
- 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.
- 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.
- Where a limited partner has limited partnership losses, attach loss calculations for each partnership.
- 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,

Restricted Farm

Losses

940

Erie Thames Powerlines Corporation

Application of Losses

1800076

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

- 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
- 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.

Corporation's Tax Account No. (MOF) on the back of cheque or money order.

(Refer to Guide for other payment methods.)

- 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:
 - 1) the first day of the taxation year after the loss year,

Total Capital

Losses

920

- 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.

930

Farm Losses

lotal amount of loss	820.472 0 0 0
Deduct: Loss to be carried back to preceding taxation years and applied to reduce taxable income	3201.112
Predecessor Ontario Corporation's Taxation Year Ending Tax Account No. (MOF) year month day	911 921 931 941
) 3rd preceding901	0 0 0
i) 2nd preceding902	912 922 932 942 0 0
ii) 1st preceding 903	913 923 933 943 0
Total loss to be carried back	From 706 From 716 From 726 From 736 0 0
Balance of loss available for carry-forward	919 929 939 949 820,472 0 0 0 0
Summary	Certification
Income tax + From 230 or 320	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
Corporate Minimum Tax + From 280	
Capital Tax + From 550 9 , 0 4 0 •	
Premium Tax + From 590	is consistent min that of the provided year, except as epositionally also locally
Total Tax Payable = 950 9 , 0 4 0 •	statement attached.
Subtract: Payments 960 16,887.	Name (please print)
Capital Gains Refund (s.48)	JEFFREY PETTIT
Qualifying Environmental Trust Tax Credit (Refer to Guide) 985	Title
Specified Tax Credits (Refer to Guide)	PRESIDENT
Other (specify)	•
Balance= 970 -7,847.	143 BELL STREET
If payment due Enclosed * 990 0	INGERSOLL
f overpayment: Refund (Refer to Guide) = 975 668	
Apply to 2002-12-31 980 7,179.	
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	Note: Section 76 of the <i>Corporations Tax Act</i> provides penalties for making false

Non-Capital

Losses

910

or misleading statements or omissions.



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

Paid-Up Capital: Loans and Advances

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
Erie Thames Powerlines Corporation	1800076	2001-12-31
Loans or Advances Credited or Advanced to Corporation (includes accounts payable to related parties outstanding at the taxation yea and accounts payable to non-related parties outstanding for 365 days or more	r end for 120 days or more, re at the taxation year end)	
		+ 0
		+ 0
		+ 0
		+ 0
		+ 0
		+ 0
		+ 0
		+ 0
		+ 0
		+ 0
		+ 0
		+ 0
		+ 0
		+ 0
		+ 0
		+ 0
		+ 0
		+ 0
		+ 0
		+ 0
		+ 0
		+ 0
		+ 0 tal
	To Transfer to 353 of the CT	23 <u>8,038,524</u>

Erie Thames Powerlines Corporation
Corp. Tax Acct. No.: 1800076

Year Ended:

Ont. Sch. 008 2001-12-31

Ministry of Finance

Corporations Tax Branch

PO Box 620

33 King Street West

Oshawa ON L1H 8E9

Summary of Capital Cost Allowance

Is the corporation electing under regulation 1101(5g)? [Y/N] N

1	2	3	4	5	6	7	8	9	10	11	12	13
Class	Ontario	Cost of	Net	Proceeds	Ontario	50% rule	Reduced	CCA	Recapture	Terminal	Ontario	Ontario
number	unde-	acquisitions	adjustments	of	unde-	(1/2 of	unde-	rate	of	loss	capital	unde-
	preciated	during the	(show	dispositions	preciated	the amount,	preciated	8	capital		cost	preciated
	capital	year (new	negative	during the	capital	if any, by	capital		cost		allowance	capital
	cost at the	property	amounts in	year	cost	which the	cost		allowance		(column 8	cost
	beginning	must be	brackets)	(amount	(column 2	net cost	(column 6				multiplied	at the end
	of the year	available		not to	plus	of	minus				by	of the year
	(unde-	for use)		exceed	column 3	acquisitions	column 7)				column 9;	(column 6
	preciated			the capital	or minus	exceeds					or a lower	minus
	capital			cost)	column 4	column 5)					amount)	column 12)
	cost at the				minus							
	end of the				column 5)							
	prior year's											
	CCA	See note 1				See note 2						
	schedule)	below				below						
1	107,413	0	0	0	107,413	0	107,413	4	0		1,083	106,330
1	188,397	0	0	0	188,397	0	188,397	4	0		1,899	186,498
1	771,902	56,513	0	0	828,415	28,256	800,159	4	0		8,067	820,348
1	10,796,268	770,566	0	0	11,566,834	385,283	11,181,551	4	0		112,735	11,454,099
8	7,262	0	0	0	7,262	0	7,262	20	0		366	6,896
10	2,623	2,353	0	0	4,976	1,176	3,800	30	0		287	4,689
10	10,771	0	0	0	10,771	0	10,771	30	0		814	9,957
12	0	578	0	0	578	289	289	100	0		73	505
stotal	11,884,636	830,010	0	0	12,714,646	415,004	12,299,642		0		125,324	12,589,322

Erie Thames Powerlines Corporation
Corp. Tax Acct. No.: 1800076

Year Ended:

Ont. Sch. 008 2001-12-31

Ministry of Finance

Corporations Tax Branch

PO Box 620

10 2011 02

33 King Street West

Oshawa ON L1H 8E9

Summary of Capital Cost Allowance

Is the corporation electing under regulation 1101(5g)? [Y/N] N

1	2	3	4	5	6	7	8	9	10	11	12	13
Class	Ontario	Cost of	Net	Proceeds	Ontario	50% rule	Reduced	CCA	Recapture	Terminal	Ontario	Ontario
number	unde-	acquisitions	adjustments	of	unde-	(1/2 of	unde-	rate	of	loss	capital	unde-
	preciated	during the	(show	dispositions	preciated	the amount,	preciated	8	capital		cost	preciated
	capital	year (new	negative	during the	capital	if any, by	capital		cost		allowance	capital
	cost at the	property	amounts in	year	cost	which the	cost		allowance		(column 8	cost
	beginning	must be	brackets)	(amount	(column 2	net cost	(column 6				multiplied	at the end
	of the year	available		not to	plus	of	minus				by	of the year
	(unde-	for use)		exceed	column 3	acquisitions	column 7)				column 9;	(column 6
	preciated			the capital	or minus	exceeds					or a lower	minus
	capital			cost)	column 4	column 5)					amount)	column 12)
	cost at the				minus							
	end of the				column 5)							
	prior year's											
	CCA	See note 1				See note 2						
	schedule)	below				below						
Total	11,884,636	830,010	0	0	12,714,646	415,004	12,299,642		0	0	125,324	12,589,322
	========	========	========	========	========	========	========		========	========	========	========
							Enter	in boxes	[650]	[650]	[650] on	the CT23
1												

- Note 1. 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) of the "Income Tax Act" (Canada).
- Note 2. The net cost of acquisitions is the cost of acquisitions plus or minus certain adjustments from column 4.
- Note 3. If the taxation year is shorter than 365 days, prorate the CCA claim.
- 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.

CCH Canadian Ltd. - Corporate Taxprep, 2004/2005 CT23, ver 1-2005



Ministry of Finance

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

Ontario Cumulative Eligible Capital Deduction Schedule 10

(For taxation years 2000 and later)

Corporatio	n's Legal Name			(MOF)	Lax Account No.	Taxation Year End
Erie Than	nes Powerlines Corporation	on	180007	1800076		
		nas eligible capital property capital account must be k				
Part 1 -	Calculation of curr	ent year deduction a	nd carry-forward		_	
Ontario C	umulative eligible capital	- balance at end of preceding	g taxation year (<i>if negative, enter z</i>	zero)		597,656 ^A
Add:	Cost of eligible capital pr	operty acquired during the ta	exation year	+ 0	В	
	Amount transferred on a	malgamation or wind-up of s	ubsidiarv	+ 0	С	
	Other adjustments				D	
Total of E	•			= 0		0 ^E
					/ X 0.73 =	597,656 ^F
Subtotal					= <u>L</u>	007,000
Deduct:	from the disposition of all The gross amount of a re	es (less outlays and expenses I eligible capital property duri eduction in respect of a forgive ction 80(7) of the <i>Income Tax</i>	ng the taxation year	+ C C + C C	G H I	
Total of G	S+H+I			= C	X 0.75 =	0,1
Ontario c	umulative eligible capita	al balance F - J			= [597,656 ^K
Ontario c Note: An	umulative eligible capita y amount up to the maxim	al - closing balance K - L (n claim any amount up to the maxi (if negative, enter zero) claimed. Taxation years starting a d for the number of days in the tax	fter December 21, 2000, t		587,111 ^M
Part 2 -		uded in income arisin	•			
Amount fr	om line K above (show as	s a positive amount)				0 ^N
Total cum	ulative eligible capital dec ears beginning after June	luctions from income for 30, 1988		()1	<u> </u>
Total of al	I amounts which reduced	cumulative eligible capital ubsection 80(7) of the ITA		()2	
	umulative eligible capital c ears beginning before Jul		0 ³			
that were	balances in the cumulative included in income for tax y 1, 1988		04		_	
Line 3 ded	duct line 4		0) ⁵	
Total lines	1+2+5			() ⁶	
Line T from	m previous Ontario Sched	lule 10 for taxation years end	ling after February 27, 2000	(<u>) </u>	
Deduct lin	e 7 from line 6			()	00
N - O (car	nnot be negative)					0 ^P
Amount o						0 ^Q
P - Q		·····				0 ^R
Amount o	n line R	0 X 2/3 *	•			0 ^s
Lesser of	line N or line O					ο ^τ
Amount t	o be included in income	S+T				0

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



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

Taxable Capital of Associated Corporations

(Applicable to an associated group that has a permanent establishment in Canada)

Schedule CT21

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
rie Thames Powerlines Corporation	1800076	2001-12-31

This schedule must be completed in determining the aggregate taxable capital of an associated group and/or partnership that has a permanent establishment (PE) in Canada.

Name of Associated Corporation (Must have a PE in Canada)	Corporations Tax Account No. (MOF) (if applicable)	Taxation Year End	Taxable Capital
ERIE THAMES SERVICES CORPORATION	1800077	2001-12-31	⁺ 3,913,914
ERIE THAMES POWER CORPORATION	1800075	2001-12-31	⁺ 1,606,513
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
	Aggrega	te of taxable capital	= 5.520.427

Transfer to box 5.520,427



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Corporate Minimum Tax (CMT)

Page 1 of 3

CT23 Schedule 101			
Corporation's Legal Name	Ontario Corpo	orations Tax Account No. (MOF)	Taxation Year End
Erie Thames Powerlines Corporation		1800076	2001-12-31
Part 1: Calculation of CMT Base			
Banks - Net income/loss as per report accepted by Superintendent of Financial Institution under the Bank Act (Canada), adjusted so consolidation/equity methods are not used.	ns (SFI)		
Life Insurance corporations - Net income/loss before Special Additional Tax as determ	ined under s.57.1(2)(c) or (d)		
Net Income/Loss (unconsolidated, determined in accordance with GAAP)		± 2100	-935,374.
Subtract (to the extent reflected in net income/loss):			
Provision for recovery of income taxes / benefit of current income taxes	+ 2101	0.	
Provision for deferred income taxes (credits) / benefit of future income taxes	2102	0.	
Equity income from corporations	+ 2103	0.	
Share of partnership(s)/joint venture(s) income	+ 2104	0.	
Dividends received/receivable deductible under fed.s.112	2105	0.	
Dividends received/receivable deductible under fed.s.113	2106	0.	
Dividends received/receivable deductible under fed.s.83(2)	2107	0.	
Dividends received/receivable deductible under fed.s.138(6)	2108	0.	
Federal Part VI.1 tax paid on dividends			
declared and paid, under fed.s.191.1(1) 0 • X 3	+ 2109	0.	
Subtotal	=	0 2110	0.
Add (to extent reflected in net income/loss):			
Provision for current taxes / cost of current income taxes	+ 2111	7,100.	
Provision for deferred income taxes (debits) / cost of future income taxes	+ 2112	153,993•	
` ,		0.	
Equity 100000 from corporations	+ 2114	0.	
Share of partnership(s)/joint venture(s) losses	+ 2114	0.	
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	0.	
Subtotal	=	161,093• + 2116	161,093.
Add/Subtract:			
Amounts relating to s.57.9 election/regulations for disposals etc. of property for cur	rent/prior years		
** Fed.s.85+ 2117	0 • or – 2118	0.	
** Fed.s.85.1+ 2119	0 • or – 2120	0.	
** Fed.s.97+ 2121	0 • or – 2122	0.	
** Amounts relating to amalgamations (fed a 97) as			
prescribed in regulations for current/prior years - + 2123	0 • or – 2124	0.	
** Amounts relating to wind-ups (fed.s.88) as prescribed in regulations for current/prior years + 2125	0 • or – 2126	0.	
** Amounts relating to s.57.10 election/regulations for replacement re fed.s.13(4), 14(6) and 44 for current/prior years + 2127	0 or - 2128	0.	
current/prior years + 2127 Interest allowable under ss.20(1)(c) or (d) of ITA to the extent not	U • 0r − 2120		
otherwise deducted in determining CMT adjusted net income	_ 2150	0.	
Subtotal (Additions)	0.	+ 2129	0.
Subtotal (Subtractions)	=	0 - 2130	0.
** Other adjustments		<u>+</u> 2131	0.
Subtotal ± 2100 - 2110 + 2116 + 2129 - 2130 ± 2131		2132	-774,281.
** Share of partnership(s)/joint venture(s) adjusted net income/loss		± 2133	0.
Adjusted net income (loss) (if loss, transfer to 2202 in <i>Part 2: Continuity of CMT L</i>	osses Carried Forward)	= 2134	-774,281.
			// 1,ZU1•
Deduct: * CMT losses: pre-1994 Loss		0.	
* CMT losses: other eligible losses	+	0.	^
* CMT losses applied cannot exceed adjusted net income or increase a loss	=	0. – 2135	0.
** Retain calculations. Do not submit with this schedule.			
CMT Base		= 2136	0.

Corporate Minimum Tax (CMT) CT23 Schedule 101

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
Erie Thames Powerlines Corporation	1800076	2001-12-31

Part 2: Continuity of CMT Losses Carried Forward

•			
Balance at Beginning of year NOTES (1), (2)		+ 2201	0.
Add: Current year's losses Losses from predecessor corporations on amalgamation NOTE (3) Losses from predecessor corporations on wind-up NOTE (3)	+ 2202 + 2203 + 2204	774,281. 0. 0.	
Amalgamation (x) 2205 Yes Wind-up (x) 2206 Yes Subtotal	=	774,281. + 2207	774,281.
Adjustments (attach schedule)		± 2208	0.
CMT losses available 2201 + 2207 ± 2208		= 2209	774,281.
Subtract: Pre-1994 loss utilized during the year to reduce adjusted net income	+ 2210	0.	
Other eligible losses utilized during the year to reduce adjusted net income Notes to be a considered for the content of the c	IOTE (4) + 2211 + 2212	0. 0.	
Subtotal	=	0.	0.
Balances at End of Year NOTE (5) 2209 - 2213		= 2214	774,281.

Notes:

- 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 s.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))

Page 2 of 3

- (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			CMT Losses	
	(oldest year first) year month day	CMI Losses	s of Corporation	of Predecessor Corporatio	ns
00.10	9th preceding taxation year	0000			\dashv
2240	our proceding taxation your	2260		2280	
			0		0
2241	8th preceding taxation year	2261		2281	
			0		0
2242	7th preceding taxation year	2262		2282	
	1995-09-30 6th preceding taxation year		0		0
2243	6th preceding taxation year	2263		2283	
	1996-09-30		0		0
2244	5th preceding taxation year	2264		2284	
	1997-09-30		0		0
2245	4th preceding taxation year	2265		2285	
	1998-09-30		0		0
2246	3rd preceding taxation year	2266		2286	
	1999-09-30		0		0
2247	2nd preceding taxation year	2267		2287	
	2000-09-30		0		0
2248	1st preceding taxation year	2268		2288	
	2001-09-30 Current taxation year		0		0
2249	Current taxation year	2269		2289	
	2001-12-31		774,281		0
Totals		2270		2290	
iotals			774,281		0

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

Corporate Minimum Tax (CMT) CT23 Schedule 101

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
Erie Thames Powerlines Corporation	1800076	2001-12-31
Elle Thames Fowerlines Corporation	1600076	2001-12-31

Part 4: Continuity of CMT Credit Carryovers	
Balance at Beginning of year NOTE (1) + 2	2301 0.
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 the 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	
	2310 0.
CMT Credit Carryovers from predecessor corporations NOTE (3) + 2	2325 0.
Amalgamation (x) 2315 Yes Wind-up (x) 2320 Yes	
Subtotal 2301 + 2310 + 2325 = = 2	2330 0.
Adjustments (Attach schedule) ± 2	2332 0.
	2333 0. of the CT23 or Page 6 of the CT8
Subtract: CMT Credit utilized during the year to reduce income tax	or the C123 or Fage 0 or the C16
(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 = 0, - 2	2335 0.
Balance 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))
- (2) The CMT credit of life insurance corporations can be restricted (see s.43.1(3)(b)).
- (3) 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)	CMT Credit Carryovers of Corporation	CMT Credit Carryovers of Predecessor Corporation(s)
	year month day		
2340	9th preceding taxation year	2360	2380
2341	8th preceding taxation year	2361	2381
2342	7th preceding taxation year	2362	2382
20.2	1995-09-30	0	0
2343	6th preceding taxation year	2363	2383
	1996-09-30	0	0
2344	5th preceding taxation year	2364	2384
	1997-09-30	0	0
2345	4th preceding taxation year	2365	2385
	1998-09-30	0	0
2346	3rd preceding taxation year	2366	2386
	1999-09-30	0	0
2347	2nd preceding taxation year	2367	2387
	2000-09-30	0	0
2348	1st preceding taxation year	2368	2388
	2001-09-30	0	0
2349	Current taxation year	2369	2389
	2001-12-31	0	0
		2370	2390
Totals	i	0	0

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



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

Corporate Minimum Tax - Associated Corporations

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
Erie Thames Powerlines Corporation	1800076	2001-12-31
Elle Thames Powerlines Corporation	1000076	2001-12-31

Name of Associated Corporation (Canadian and Foreign)	Corporations Tax Number	Taxation Year End	Total Assets	Total Revenue
ERIE THAMES SERVICES CORPORATION	1800077	2001-12-31	+ 6,244,271	⁺ 5,956,586
ERIE THAMES POWER CORPORATION	1800075	2001-12-31	+ 11,915,860	+ 341,652
			+	+
			+	+
			+	+
			+	+
			+	+
			+	+
			+	+
			+	+
			+	+
			+	+
			+	+
			+	+
			+	+
			+	+
			+	+
			+	+
			+	+
			+	+
			+	+
			+	+
			+	+
	•	•		

Transfer to 249 Transfer to 2
of the CT23 of the CT23

Erie Thames Powerlines Corporation Instal-Fed. Account/Business No.:863719498RC0001 Year Ended: 2001-12-31

- FEDERAL TAX INSTALMENTS

For The Taxation Year Ended: 2002-12-31

The following is a list of federal instalments payable for the current taxation year. The last column indicates the instalments payable to Revenue Canada. The instalments are due no later than on the dates indicated, otherwise non-deductible interest will be charged. A cheque or money order should be made payable to the Receiver General. Payment may be made either to an authorized financial institution or filed with form T9 (instalment form) and addressed to the appropriate Revenue Canada Taxation Centre.

	Instalments	Instalments	Cumulative	Instalments
Date	Required	Paid	Difference	Payable
2002-01-31	2,285	0	0	2,285
2002-02-28	2,285	0	0	2,285
2002-03-31	2,285	0	0	2,285
2002-04-30	2,285	0	0	2,285
2002-05-31	2,285	0	0	2,285
2002-06-30	2,285	0	0	2,285
2002-07-31	2,285	0	0	2,285
2002-08-31	2,285	0	0	2,285
2002-09-30	2,285	0	0	2,285
2002-10-31	2,285	0	0	2,285
2002-11-30	2,285	0	0	2,285
2002-12-31	2,285	0	0	2,285
Total	27,420	0		27,420
	========	========		========

Page 1 of (1 or 3)

Indicate Instalment Method Choser 1st Instalment Base M	n [1-3]: 1 ethod		
If instalments are starting late, indicat to start (1=January, 2=February, etc.)	e the MONTH in which you want them		
— 1. 1st INSTALMENT BASE METI	HOD		
1st Instalment Base Amount (Amount (I) Below)		27,411 / 12 =	2,285
		Monthly Instalments Required	2,285
— 2. COMBINED 1st AND 2nd INST	FALMENT BASE METHOD ————		
Part I.3, VI & VI.I	 Гах	0 0 0	
	Total	0 / 12 = (A)	0
Less: 1/12 of Estimated Current Yr C	redits [(H) below / 12]		0
Each of the first 2 Instalment Paymen	ts	= (B)	0
Total tax from (I) below Less: Amount (B) above x 2		27,411	
		27,411 / 10 =	2,742
Each of the remaining 10 Instalment F	Payments		2,742
— 3. ESTIMATED TAX METHOD			
Instalment Base Amount (Amount (I) Below)		0 / 12 =	0
		Monthly Instalments Required	0
	Corporate Taxp	rep / Taxprep des sociétés - TP-11	Page 2 of 3

Instal-Fed.

2001-12-31

Erie Thames Powerlines Corporation
Account/Business No.:863719498RC0001 Year Ended:

Erie Thames Powerlines Corporation Instal-Fed. Account/Business No.:863719498RC0001 Year Ended: 2001-12-31

INSTALMENT BASE CALCULATION Estimated 1st Instalment Tax **Base Method** Method ======== **CALCULATION OF TAX PAYABLE** Total of: Federal Part I Tax......... Subtotal (A) Less Total of: Non-Business Foreign Tax Credit............. Federal Political Contribution Tax Credit....... Investment tax credit per Schedule 31 and Subtotal (B) Total Part I Tax Payable (A) - (B) 6,909 (D) (D.1) Total Parts I, I.3, VI, VI.I and 6,909 Adjustment for Short Taxation Years: 27,411 (G) **Less** - Estimated Current Year Credits: \cap Provincial and Territorial Capital NRO Allowable Refund per Sch. 26................ 27,411 Erie Thames Powerlines Corporation Instal-Ont. Corp. Tax Acct. No.: 1800076 Year Ended: 2001-12-31

ONTARIO TAX INSTALMENTS

For The Taxation Year Ended: 2002-12-31

The following is a list of Ontario instalments payable for the current taxation year. The last column indicates the instalments payable to the Ontario Ministry of Revenue. The instalments are due no later than on the dates indicated otherwise non-deductible interest will be charged. A cheque or money order should be made payable to the Minister of Finance. Payment may be made either to a chartered bank in Ontario or filed with an instalment form and addressed to:

Ministry of Revenue (Ontario) Corporation Tax Branch P.O. Box 620 33 King Street West Oshawa, Ontario L1H 8E9

Quarterly Instalment				
Date	Instalments Required	Instalments Paid	Cumulative Difference	Instalments Payable
2002-03-31	. 0	0	0	0
2002-06-30	0	0	0	0
2002-09-30	0	0	0	0
2002-12-31	0	0	0	0
	0	0		0
	========	========		=======

	Instalments	Instalments	Cumulative	Instalments
Date	Required	Paid	Difference	Payable
2002-01-31	2,989	0	0	2,989
2002-02-28	2,989	0	0	2,989
2002-03-31	2,989	0	0	2,989
2002-04-30	2,989	0	0	2,989
2002-05-31	2,989	0	0	2,989
2002-06-30	2,989	0	0	2,989
2002-07-31	2,989	0	0	2,989
2002-08-31	2,989	0	0	2,989
2002-09-30	2,989	0	0	2,989
2002-10-31	2,989	0	0	2,989
2002-11-30	2,989	0	0	2,989
2002-12-31	2,989	0	0	2,989
Total	35,868	0		35,868
	========	========		========

Page 1 of (1 or 3)

ndicate Instalment Method Chosen [1-3]: $oldsymbol{1}$		
1. 1st Instalment Base Method Combined 1st and 2nd Instalment Base Method Estimated Tax Method		
Do not used the quarterly payment even if applicable "X" to continue month payments		[]
f instalments are starting late, indicate the MONTH in which you want them o start (1=January, 2=February, etc.) 1	n	
— 1. 1st INSTALMENT BASE METHOD		
1st Instalment Base Amount		
Amt (I) Below)	35,865 / 12 =	2,989
	Monthly Instalments Required	2,989
	Quarterly Instalments Required	0
— 2. COMBINED 1st AND 2nd INSTALMENT BASE METHOD		
2nd Instalment Base Amount:		
ndicate: Income Tax, C.M.T	0 0	
Total	0 / 12 = (A)	0
Each of the first 2 Instalment Payments	 = (B)	0
Total tax from (I) below	35,865 0	
_	35,865 / 10 =	3,587
Each of the remaining 10 Instalment Payments		3,587
	Quarterly Instalments Required	0
— 3. ESTIMATED TAX METHOD		
nstalment Base Amount		
Amt (I) Below)	0 / 12 =	0
	Monthly Instalments Required	0
	Quarterly Instalments Required	0
		Page 2 of 3

Erie Thames Powerlines Corporation Corp. Tax Acct. No.: 1800076

Instal-Ont.

2001-12-31

Erie Thames Powerlines Corporation Instal-Ont.
Corp. Tax Acct. No.:1800076 Year Ended: 2001-12-31

INSTALMENT BASE CALCULATION		
	1st Instalment Base Method	Estimated Tax Method
Ontario Taxable Income	0	0
CALCULATION OF TAX PAYABLE Gross Ontario Tax	0	0
Less Total of: Incentive Deduction for an S.B.C., net of surtax. Manufacturing and Processing Profits Credit. Additional deduction for credit unions. Credit for foreign taxes paid. Credit for Investment in S.B.D.C. Specified credits applied against income tax.	. 0 . 0 . 0	0 0 0 0 0
Total Deduction and Credits (B)	0	0
Income Tax (A) - (B) = (C)	0	0
Add: Capital Tax	9,040 0 0	0 0 0
Total Income Tax and Other Taxes (C+D+E+F) = (G)	9,040	0
Adjustment for Short Taxation Years x 365 / number of days in year if < 365	35,865	365 / 365 0 0
(1)	35,865	0

Page 3 of 3

CCH Canadian Ltd. - Corporate Taxprep, 2004/2005 CT23, ver 1-2005

Agence des douanes et du revenu du Canada

T2 CORPORATION INCOME TAX RETURN

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 corresponding items in 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, see items 1 to 5 in the guide.

	200
	Code 0401
055	Do not use this area

	Identification ————					
Busir	ness Number (BN)	· 001 863719498RC0001				
Corp	oration's name	· 001 863719498RC0001				
002	Erie Thames Powerlines Corp	poration				
	he corporation changed its name the last time we were notified?	003 1 Yes 2 No X		have a copy of amendment?	004 1 Yes	2 No
	ess of head office		To which taxation	n year does this return app	ly?	
	he address changed since the me we were notified?	. 010 1 Yes 2 No X	Taxati	on year start	Taxation ye	ear-end
					061 2002-12	
1,	143 BELL STREET, P.O. BO	X 15/		Y/MM/DD acquisition of control	YYYY/MN	טטאו
012	City	Province, territory, or state	to which subsection	on 249(4) applies since	063 1 Yes	2 No X
015	INGERSOLL	016 ON	the previous taxat	ion year?	063	2110 👗
ļ	Country (other than Canada)	Postal code/ZIP code	If Yes, give the da		065	
017		018 N5C-3K5	acquired		YYYY/MI	M/DD
	ng address (if different from head offi	ice address)	Is the corporation	n a professional		
	he address changed since the last we were notified?	. 020 1 Yes 2 No X	corporation that a partnership?	is a member of	067 1 Yes	2 No X
021	c/o		Is this the first ye	ear of filing after:		
022			Incorporation?	<u> </u>	070 1 Yes	2 No X
023		1	Amalgamation?	+	070 1 Yes	2 No X
	City	Province, territory, or state	If Yes, complete a	nd attach Schedule 24.		
025	Country (other than Canada)	Postal code/ZIP code	Has there been a	windup of a subsidiary		
027	Country (curer unan camada)	028	under section 88 taxation year?	during the current -	072 1 Yes	2 No X
	ion of books and records		If Yes, complete a	nd attach Schedule 24.		
Has the location of books and records changed since the last time we were notified?			Is this the final ta amalgamation?	xation year before	076 1 Yes	2 No X
031	143 BELL STREET, P.O. BO	X 157	Is this the final re	aturn un to		
032			dissolution?	· .	078 1 Yes	2 No X
	City	Province, territory, or state	1- 41			
035	INGERSOLL Country (other than Canada)	036 ON Postal code/ZIP code	· —	n a resident of Canada?		
037	Country (other than Canada)	038 N5C-3K5	080 1 Yes X	2 No If No, giv	ve the country of resider	nce.
	Type of corporation at the end of t		081			
	Canadian-controlled private corporation (CCPC)	4 Corporation controlled by a public corporation	Is the non-reside an exemption un treaty?	nt corporation claiming der an income tax	082 1 Yes	2 No X
2	corporation	5 Other corporation (specify, below)	If the corporation is exempt from tax under section 149, tick			
3	Public corporation		one of the follow	ing poxes:		
	•		085 1	Exempt under paragraph 1	. , . , . ,	
	type of corporation changed during exation year, provide the effective		2	Exempt under paragraph 1		
	of the change	043	3 4	Exempt under paragraph 1 Exempt under other parag	. , . ,	
		YYYY/MM/DD		2 - Zompt under other parag	Tapilo di dodiloli 173	

 Erie Thames Powerlines Corporation
 863719498RC0001
 2002-12-31

Attachments Financial statement information: Use GIFI schedules 100, 125, and 141, * We do not print these schedules. Schedules – Answer the following questions. For each Yes response, attach to the T2 return the schedule that applies. Schedule Guide item Is the corporation related to any other corporations? Does the corporation have any non-resident shareholders? Is the corporation an associated Canadian-controlled private corporation? Is the corporation an associated Canadian-controlled private corporation that is claiming the expenditure limit? 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 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? Has the corporation paid any royalties, management fees, or other similar payments to residents of Canada? Is the corporation claiming a deduction for payments to a type of employee benefit plan? T5004 Is the corporation claiming a loss or deduction from a tax shelter acquired after August 31, 1989? T5013 Is the corporation a member of a partnership for which a partnership identification number has been assigned? 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? Did the corporation have any foreign affiliates during the year? Has the corporation made any payments to non-residents of Canada under subsections 202(1) and 105(1) of the federal Income Tax Regulations? T106 Has the corporation had any non-arm's length transactions with a non-resident? Has the corporation made payments to, or received amounts from, a retirement compensation arrangement in the year? For private corporations: Does the corporation have any shareholders who own 10% or more of the corporation's common and/or preferred shares? Is the net income/loss shown on the financial statements different from the net income/loss for income tax purposes? Has the corporation made any charitable donations, gifts to Canada, a province or a territory, or gifts of cultural or 78-81 ecological property? 82,104 Has the corporation received any dividends or paid any taxable dividends for purposes of the dividend refund? 69-76 Is the corporation claiming any type of losses? Is the corporation claiming a provincial or territorial tax credit or does it have a permanent establishment in more than one jurisdiction? Has the corporation realized any capital gains or incurred any capital losses during the taxation year? i) 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? Does the corporation have any property that is eligible for capital cost allowance? Does the corporation have any property that is eligible capital property? Does the corporation have any resource-related deductions? Is the corporation claiming reserves of any kind? Is the corporation claiming a patronage dividend deduction? Is the corporation a credit union claiming a deduction for allocations in proportion to borrowing or an additional deduction? Is the corporation an investment corporation or a mutual fund corporation? Was the corporation carrying on business in Canada as a non-resident corporation? Is the corporation claiming any federal or provincial foreign tax credits, or any federal or provincial logging tax credits? Is the corporation a non-resident-owned investment corporation claiming an allowable refund? Does the corporation have any Canadian manufacturing and processing profits? Is the corporation claiming an investment tax credit? T661 Is the corporation claiming any scientific research and experimental development expenditures? 33/34/35 Is the corporation subject to gross Part I.3 tax? Is the corporation a member of a related group with one or more members subject to gross Part I.3 tax? Is the corporation claiming a surtax credit? Is the corporation subject to gross Part VI tax on capital of financial institutions? Is the corporation claiming a Part I tax credit? Is the corporation subject to Part IV.1 tax on dividends received on taxable preferred shares or Part VI.1 tax on dividends paid? Is the corporation agreeing to a transfer of the liability for Part VI.1 tax? Is the corporation subject to Part II – Tobacco Manufacturers' surtax? 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? T1131 Is the corporation claiming a Canadian film or video production tax credit refund? Is the corporation claiming a film or video production services tax credit refund? T1177 Is the corporation subject to Part XIII.1 tax?

	Attachments – continued from page 2			
•				
Guide	e item		Yes	Schedule
44	Did the corporation have any foreign affiliates that are not controlled foreign affiliates?	256		T1134-A
44	Did the corporation have any controlled foreign affiliates?	258		T1134-B
44	Did the corporation own specified foreign property in the year with a cost amount over \$100,000?	259		T1135
44	Did the corporation transfer or loan property to a non-resident trust?	260		T1141
44	Did the corporation receive a distribution from or was it indebted to a non-resident trust in the year?	261		T1142
	Has the corporation entered into an agreement to allocate assistance for SR&ED carried out in Canada?	262		T1145
	Has the corporation entered into an agreement to transfer qualified expenditures incurred in respect of SR&ED contracts?	263		T1146
	Has the corporation entered into an agreement with other associated corporations for salary or wages of specified employees for SR&ED?	264		T1174

Additional information	
What is the corporation's major business activity? (Only complete if Yes was entered at line 281) If the major activity involves the resale of goods, indicate where the second	nether it is wholesale or 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.	284 DISTRIBUTION OF ELEC 285 100% 286 287 0% 288 0%
Did the corporation immigrate to Canada during the taxation Did the corporation emigrate from Canada during the taxation	251 1 100 1

	me or (loss) for income tax purposes from Schedule 1, financial statements, or GIFI			300	-64,453 A
146t iiicoi	The or (1033) for income tax purposes from ouriedule 1, infancial statements, or on i				<u> </u>
Deduct:	Charitable donations from Schedule 2	311	0		
	Gifts to Canada, a province, or a territory from Schedule 2	312	0		
	Cultural gifts from Schedule 2	313	0		
	Ecological gifts from Schedule 2	314	0		
	Taxable dividends deductible under section 112 or 113, or subsection 138(6) from Schedule 3	320	0		
	Part VI.1 tax deduction from Schedule 43**	325	0		
	Non-capital losses of preceding taxation years from Schedule 4	331	0		
	Net-capital losses of preceding taxation years from Schedule 4	332	0		
	Restricted farm losses of preceding taxation years from Schedule 4	333	0		
	Farm losses of preceding taxation years from Schedule 4	334	0		
	Limited partnership losses of preceding taxation years from Schedule 4	335	0		
	Taxable capital gains or taxable dividends allocated from a central credit union	340	0		
	Prospector's and grubstaker's shares	350	0		
		Subtotal	0		Ов
	Subtotal (amount A n	ninus am	nount B) (if negative, enter "(J")	0 c
Add:	Section 110.5 additions and/or subparagraph 115(1)(a)(vii) additions .			355	<u>0</u> D
Taxable	income (amount C plus amount D)			360	0
Income e	exempt under paragraph 149(1)(t)			370	0
	income for a corporation with exempt income under paragraph 149(1)(t) (line 360 mount is equal to 3 times the Part VI.1 tax payable at line 724 on page 8.	ninus lin	ne 370)		<u>0</u> z

rie Thames F	Powerlines Corporation	863719498RC0001	2002-12-31
	Il business deduction (2000)		
	controlled private corporations (CCPCs) throughout the		0.
	n active business carried on in Canada from Schedule 7		<u> </u>
the amount	ome from line 360 on page 3, minus 10/3 of the amount at lat line 636** on page 7, and minus any amount that, becau	Ine 632" on page 7, minus 3 times use of federal law, is exempt from Part I tax	0 в
	of the business limit: Cs, calculate the amount at line 4 below.		
200,000	x Number of days in the taxation year before 2003	365 = 200,000 1	
	Number of days in the taxation year	365	
225,000	Number of days in the taxation year in 2003	0 =0 2	
,	Number of days in the taxation year	365	
250,000	Number of days in the taxation year in 2004	0 = 0 3	
200,000	Number of days in the taxation year		
200 000	Number of days in the taxation year after 2004	0 =	
300,000	Number of days in the taxation year Number of days in the taxation year	<u> </u>	
	,	at lines 1, 2, 3, and 3.1 200, 000 4	
Rueinose lin	nit (see notes 1 and 2 below)	410	100,000 c
	,		100,000
	For CCPCs that are not associated, enter the amount from taxation year is less than 51 weeks, prorate the amount fror divided by 365, and enter the result on line 410.		
2.	For associated CCPCs, use Schedule 23 to calculate the ar	mount to be entered at line 410.	
Business li	mit reduction:		
Amount C		8,221 D =	250,853 E
, c		1,250	
Reduced bu	siness limit (amount C minus amount E) (if negative, enter '	•	<u>0</u> F
	ness deduction -16.00% of whichever amount is least: A, I nt G on line 9 of page 7)	B, C, or F 430	<u>0</u> G
	te the amount of foreign non-business income tax credit de- nent income (line 604) and without reference to the corporat	eductible at line 632 without reference to the refundable tax on the CCI te tax reductions under section 123.4.	PC's
** Calcula	te the amount of foreign business income tax credit deducti	ible at line 636 without reference to the corporate tax reductions under	r section 123.4.
*** Large	corporation tax		
reflec		Part I.3 tax, which is the amount before deducting the surtax credits, increeks. For the purpose of the business limit reduction, the gross Part I. 0,000).	
	corporation is not associated with any corporations in both or its preceding taxation year.	the current and the preceding taxation years, enter the corporation's g	ıross Part I.3
	corporation is not associated with any corporations in the cont taxation year:	current taxation year, but was associated in the preceding taxation year	r, and its
- st	tarts before December 21, 2002, enter the corporation's gro tarts after December 20, 2002, enter the corporation's gross		
• For c	orporations associated in the current taxation year, see Sch	nedule 23 for the special rules that apply.	
Ac	celerated tax reduction		
	controlled private corporations throughout the taxation	year that claimed the small business deduction	
		300,000	οA
Reduced bu	siness limit (amount from line 425)	0 x line 4 above =	
Net active b	usiness income (amount from line 400) *	<u> </u>	0 в
	ome from line 360 on page 3 minus 3 times the amount at li any amount that, because of federal law, is exempt from Pa	art I tax U C	
Aggregate in	nvestment income (amount from line 440 of page 6)	<u> </u>	
Amount C m	ninus amount D (if negative, enter "0")	0	<u>0</u> E
Amount A, E	3, or E above, whichever is less	<u> </u>	<u> </u>
Amount Z fro	om Part 9 of Schedule 27	$0 \times 100/7 = 0$	

Accelerated tax reduction		
Canadian-controlled private corporations throughout the taxation year that claimed the small	Il business deduction	
Reduced business limit (amount from line 425)	0 x 300,000 =	0 A
Net active business income (amount from line 400) *		<u> </u>
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	<u>0</u> c	
Aggregate investment income (amount from line 440 of page 6)	<u> </u>	
Amount C minus amount D (if negative, enter "0")	0	
Amount A, B, or E above, whichever is less		0 f
Amount Z from Part 9 of Schedule 27	<u> </u>	
Amount QQ from Part 13 of Schedule 27	<u>О</u> н	
Taxable resource income from line 435 of page 5	<u>0</u> ı	
Amount used to calculate the credit union deduction (amount E in Part 3 of Schedule 17)	<u>0</u> J	
Amount on line 400, 405, 410, or 425 of the small business deduction, whichever is less	<u>0</u> κ	
Total of amounts G, H, I, J, and K	0	0 L
Amount F minus amount L (if negative, enter "0")		0 M
Accelerated tax reduction - 7% of amount M (enter amount N on line 637 of page 7)		<u> </u>
* If the amount at line 450 of Schedule 7 is positive, members of partnerships need to use Schedule **	ule 70 to calculate net active busines	ss 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.

ie Thames Powerlines Corporation		863719498RC0001		2002-12-31	
 Resource deduction able resource income [as defined in subset 	-tion 405 44/4)1	435	0 /	
able resource income [as defined in subse	CHOII 125.11(1)	· -			
Amount A	<u> </u>	Number of days in the taxation year in 2003	$\frac{0}{0.55}$ x 1% = $\frac{1}{0.55}$	<u> </u>	
		Number of days in the taxation year	365		
Amount A	<u>0</u> x	Number of days in the taxation year in 2004	0 x 2% =	0 (
		Number of days in the taxation year	365		
Amount A	0 x	Number of days in the taxation year in 2005	0 x 3% =	0	
		Number of days in the taxation year	365		
Amount A	0 x	Number of days in the taxation year in 2006	<u>0</u> x 5% =	0	
Amount A	^	Number of days in the taxation year	365		
source deduction – total of amounts B, C,	C.1, and C.2		100	0	
er amount D on line 10 of page 7)					
General tax reduction for Car madian-controlled private corporations		•			
xable income from line 360 on page 3	ougilout iii			0	
nable income non income page o	•			<u>_</u>	
nount Z from Part 9 of Schedule 27		<u>0</u> x 100/7 =			
nount QQ from Part 13 of Schedule 27		······			
xable resource income from line 435 above	е .	<u> </u>	<u>О</u> н		
nount used to calculate the credit union de	duction (amour	nt E in Part 3 of Schedule 17)	<u> </u>		
nount on line 400, 405, 410, or 425 on pag	e 4, whichever	is less			
gregate investment income from line 440 o	of page 6	·····	<u>О</u> к		
ount used to calculate the accelerated tax	reduction (am	ount M of page 4)	<u> </u>		
al of amounts F, G, H, I, J, K, and L		<u> </u>	<u> </u>	0	
ount E minus amount M (if negative, ente	r "0")			0	
· · ·					
Amount N	<u> </u>	Number of days in the taxation year in 2002	$365 \times 3\% =$	0	
		Number of days in the taxation year	365		
Amount N	<u> </u>	Number of days in the taxation year in 2003	0 x 5% =	0	
		Number of days in the taxation year	365		
Amount N	0 _x	Number of days in the taxation year after 2003	<u> </u>	0	
	^	Number of days in the taxation year	365		
neral tax reduction for Canadian-contro	alled private co	orporations - total of amounts O, P, and Q		0	
nter amount R on line 638 of page 7)	med private co	porations - total of amounts O, F, and Q		<u> </u>	
General tax reduction proprations other than a Canadian-contr	olled private o	corporation, an investment corporation, a mortgag	ge investment corporation,		
rporations other than a Canadian-contr nutual fund corporation, or a non-reside	•	estment corporation	• •	•	
rporations other than a Canadian-contr nutual fund corporation, or a non-reside	ent-owned inv	estment corporation	· · · · · · · · · · · · · · · · · · ·	0	
rporations other than a Canadian-contr nutual fund corporation, or a non-reside xable income from line 360 on page 3	ent-owned inv	estment corporation		0	
rporations other than a Canadian-contr nutual fund corporation, or a non-reside kable income from line 360 on page 3 nount Z from Part 9 of Schedule 27	ent-owned inv	estment corporation		0	
rporations other than a Canadian-contr nutual fund corporation, or a non-reside kable income from line 360 on page 3 rount Z from Part 9 of Schedule 27 ount QQ from Part 13 of Schedule 27	ent-owned inv		0 т u v	0	
rporations other than a Canadian-contr nutual fund corporation, or a non-reside kable income from line 360 on page 3 rount Z from Part 9 of Schedule 27 rount QQ from Part 13 of Schedule 27 kable resource income from line 435 above	ent-owned inv				
rporations other than a Canadian-contributual fund corporation, or a non-reside table income from line 360 on page 3 mount Z from Part 9 of Schedule 27 mount QQ from Part 13 of Schedule 27 table resource income from line 435 above about used to calculate the credit union decount used the calculate the credit union decount used to calculate the credit union decount used the calculate the credit union decount u	ent-owned involutions in the control of the control		0 т u v		
rporations other than a Canadian-contr nutual fund corporation, or a non-reside kable income from line 360 on page 3 nount Z from Part 9 of Schedule 27 nount QQ from Part 13 of Schedule 27 kable resource income from line 435 above nount used to calculate the credit union decay all of amounts T, U, V, and W	ent-owned involutions in the control of the control	estment corporation O x 100/7 = Int E in Part 3 of Schedule 17)	О т О U О V О w	0	
rporations other than a Canadian-contrinutual fund corporation, or a non-reside table income from line 360 on page 3 mount Z from Part 9 of Schedule 27 mount QQ from Part 13 of Schedule 27 table resource income from line 435 above mount used to calculate the credit union detail of amounts T, U, V, and W mount S minus amount X (if negative, enter	ent-owned involved in	estment corporation	0 T 0 U 0 V 0 W	0	
rporations other than a Canadian-contrinutual fund corporation, or a non-reside table income from line 360 on page 3 mount Z from Part 9 of Schedule 27 mount QQ from Part 13 of Schedule 27 exable resource income from line 435 above from used to calculate the credit union detail of amounts T, U, V, and W	ent-owned involutions in the control of the control	estment corporation O x 100/7 = Int E in Part 3 of Schedule 17) Number of days in the taxation year in 2002	0 T 0 U 0 V 0 W 0	0	
rporations other than a Canadian-contributual fund corporation, or a non-reside table income from line 360 on page 3 mount Z from Part 9 of Schedule 27 mount QQ from Part 13 of Schedule 27 table resource income from line 435 above to use to calculate the credit union detail of amounts T, U, V, and W mount S minus amount X (if negative, enter	ent-owned involved in	Number of days in the taxation year in 2002 Number of days in the taxation year	0 T 0 U 0 V 0 W 0 W 365 × 3% =	0	
rporations other than a Canadian-contrnutual fund corporation, or a non-reside kable income from line 360 on page 3 sount Z from Part 9 of Schedule 27 sount QQ from Part 13 of Schedule 27 kable resource income from line 435 above ount used to calculate the credit union detail of amounts T, U, V, and W sount S minus amount X (if negative, enter	ent-owned involved in	Number of days in the taxation year in 2002 Number of days in the taxation year in 2002 Number of days in the taxation year in 2003	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	0 0	
proporations other than a Canadian-contrinutual fund corporation, or a non-reside exable income from line 360 on page 3 mount Z from Part 9 of Schedule 27 mount QQ from Part 13 of Schedule 27 exable resource income from line 435 above mount used to calculate the credit union detail of amounts T, U, V, and W mount S minus amount X (if negative, enter Amount Y	ent-owned involved in	Number of days in the taxation year in 2002 Number of days in the taxation year	0 T 0 U 0 V 0 W 0 W	0 0 0	
proporations other than a Canadian-contrinutual fund corporation, or a non-reside the proporation of the corporation of the cor	ent-owned involved in	Number of days in the taxation year in 2002 Number of days in the taxation year in 2002 Number of days in the taxation year in 2003	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	0 :	

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 0 A
Corporate surtax calculation	
Base amount from line A above Deduct: 10% of taxable income (line 360 or amount Z, whichever applies) from page 3 Investment corporation deduction from line 620 below	
Federal logging tax credit from line 640 below Federal qualifying environmental trust tax credit from line 648 below	
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 less:	
28.00% of taxable income from line 360 of page 3 a a	0 6
28.00% of taxed capital gains U b Part I tax otherwise payable Uline A plus lines C and D minus line F)	
Total of lines 2 to 6	7
Net amount (line 1 minus line 7)	0 8
Corporate surtax – 4.00% of the amount on line 8	
Recapture of investment tax credit from line PPP in Part 21 of Schedule 31	
Calculation for the refundable tax on the Canadian-controlled private corporation's (CCPC) investor (for a CCPC throughout the taxation year)	stment income
Aggregate investment income from line 440 on page 6 Taxable income from line 360 on page 3 Deduct:	<u>O</u> i
Amount on lines 400, 405, 410, or 425 of page 4, whichever is less	<u>)</u> O ii
Net amountU	<u> </u>
Refundable tax on CCPC's investment income – 6 2/3% of the lesser of amounts i or ii	<u>604</u> <u>0</u> D
Subt	ototal (add lines A, B, C, and D) E
Deduct:	
Small business deduction from line 430 of page 4 Federal tax abatement 608	<u> </u>
Manufacturing and processing profits deduction from amount BB or amount RR	
of Schedule 27 616	-
Investment corporation deduction (taxed capital gains 624 0)	0
Additional deduction – credit unions from Schedule 17	<u> </u>
Federal foreign non-business income tax credit from Schedule 21	
Federal foreign business income tax credit from Schedule 21	-
Accelerated tax reduction from amount N of page 4	<u>~</u>
Resource deduction from line 438 of page 5	0 10
General tax reduction for CCPCs from amount R of page 5	-
General tax reduction from amount CC of page 5	
Federal logging tax credit from Schedule 21	
Federal political contribution tax credit	0
Federal political contributions 646	0
Federal qualifying environmental trust tax credit 648	
investifient tax credit from Schedule 31	0 -
Subtota	
Part I tax payable – Line E minus line F (enter amount G on line 700 of page 8)	<u> </u>

— Summary of tax and credits	
Federal tax	
Part I tax payable from page 7	700
Part I.3 tax payable from Schedule 33, 34, or 35	704 28,696
	708 0
Part IV tax payable from Schedule 3	712 0
• •	716 0
Part IV.1 tax payable from Schedule 43	720 0
Part VI tax payable from Schedule 38	724 0
Part VI.1 tax payable from Schedule 43	727 0
Part XIII.1 tax payable from Schedule 92	728 0
Part XIV tax payable from Schedule 20	20 606
Add provincial or territorial tax: Provincial or territorial jurisdiction (if more than one jurisdiction, enter "multiple" and complete Schedule 5) Net provincial or territorial tax payable (except Quebec, Ontario, and Alberta) Provincial tax on large corporations (New Brunswick and Nova Scotia)	Total federal tax
	Total tax payable 770 28,696 A
Deduct other credits:	Total tax payable [170] 20,000
	780
Investment tax credit refund from Schedule 31	784 0
Dividend refund from page 6	788 ()
Federal capital gains refund from Schedule 18	792 0
Federal qualifying environmental trust tax credit refund	· — — — — — — — — — — — — — — — — — — —
Canadian film or video production tax credit refund from Form T1131	796 0
Film or video production services tax credit refund from Form T1177	797 0
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	
Provincial and territorial capital gains refund from Schedule 18	808
Provincial and territorial refundable tax credits from Schedule 5 Royalties deductible under Syncrude Remission Order 815	<u>812</u> <u>0</u>
Tax remitted under Syncrude Remission Order	. 816
Tax instalments paid	. 840 0
Total credits	890 0 0 B
Refund code 894 0 Overpayment 0	Balance (line A minus line B) 28,696
	Dalance (line A militus line b)
Direct deposit request	If the result is negative, you have an overpayment .
To have the corporation's refund deposited directly into the corporation's bank	If the result is positive, you have a balance unpaid.
account at a financial institution in Canada, or to change banking information you already gave us, complete the information below:	Enter the amount on whichever line applies. We do not charge or refund a difference
Start Change information 910	of \$2 or less.
	Polonos marcid
914 918	Balance unpaid 28,696
Institution number Account number	Enclosed payment 898 28,696
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?	
Certification —	1
I, 950 PETTIT 951 JEFFREY	954 PRESIDENT
Last name in block letters First name in block letters	Position, office, or rank
am an authorized signing officer of the corporation. I certify that I have examined this return, incl	
and that the information given on this return is, to the best of my knowledge, correct and comple income for this taxation year is consistent with that of the previous year except as specifically dis	te. I further certify that the method of calculating
0000 05 00	[= 10 40E 1000
955 2003-05-30	956 519-485-1820
Date (yyyy/mm/dd) Signature of the authorized signing officer of the corls the contact person the same as the authorized signing officer? If <i>No</i> , complete the information	
958	959
Name in block letters	Telephone number
Language of correspondence - Langue de correspondance	
990 Indicate the language of your choice. Indiquer la langue de correspondance de votre choix.	English/Anglais X 2 Français/French

Erie Thames Powerlines Corporation		Sch. 001
Account/Business No.:863719498RC0001	Year Ended:	2002-12-31

Canada Customs and Revenue Agency/Agence des douanes et du revenu du Canada

NET INCOME (LOSS) FOR INCOME TAX PURPOSES

- 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 Accounting Principles (GAAP).
- Sections, subsections, and paragraphs referred to an this schedule are from the "Income Tax Act."

extraordinary items per financial statements......

Interest paid on long-term debt in excess of 7.25%

- For more information, see the "T2 Corporation Income Tax Guide."

Net income (loss) after taxes and

600

Additions:			
· · · · · · · · · · · · · · · · · · ·			
Subtotal of additions	814,374	814,374	
Other Additions:			
Miscellaneous Other Additions:			

Corporate Taxprep / Taxprep des sociétés - TP-11

Total Additions

100,482

100,482

500

-234,263 A

100,482

914,856

Erie Thames Powerlines Corporation Account/Business No.:863719498RC0001	Year	Ended:	2002-12-31	Sch.	001
Deductions:					
Gain on disposal of assets per financial statements		403 530,569 405 41,098			
Subtotal of Deductions		745,046	745,046		
Other Deductions:					
Miscellaneous Other Deductions:					
Subtotal of Other Deductions		499 0 al Deductions 510	0 745,046		
Net income (loss) for income tax purposes			-64,453 =======		

T2 SCH 1 E (01)

Sch. 004 2002-12-31

Canada Customs and Revenue Agency/Agence des douanes et du revenu du Canada

CORPORATION LOSS CONTINUITY AND APPLICATION

- For use by a corporation to determine the continuity and use of available losses; to determine
 the current-year non-capital loss, farm loss, restricted farm loss, and limited partnership loss;
 to determine the amount of restricted farm loss and limited partnership loss that may be applied in
 a year; and to request a loss carryback to previous years.
- The corporation can choose whether or not to deduct an available loss from income in a taxation year. It can deduct losses in any order. However, for each type of loss, deduct the oldest loss first.
- For information on theses losses, see the "T2 Corporation Income Tax Guide."
- File one completed copy of this schedule with the T2 return, or send it by itself to the tax centre where the return is filed.
- Parts, sections, subsections, and paragraphs referred to on this schedule are from the federal "Income Tax Act."

Part 1 - Non-capital losses

— Determination of current-year non-capital loss —————————————————————————————————	
Net income (loss) for income tax purposes	-64,453
Deduct: (increase a loss)	
Net capital losses deducted in the year	
(enter as a positive amount)	
Taxable dividends deductible under sections 112, 113, or subsection 138(6)	
Amount of Part VI.1 tax deductible	
Amount deductible as prospector's and grubstaker's shares	
- Paragraph 110(1)(d.2)	0
Subtotal (if positive, enter "0"	-64,453
Deduct: (increase a loss)	
Section 110.5 and/or subparagraph 115(1)(a)(vii) - Addition for foreign tax deductions	0
Subtota	al –64,453
Add: (decrease a loss)	
Current-year farm loss	0
Current-year non-capital loss (if positive, enter "0")	-64,453
	========

— Continuity of non-capital losses and request for a carryback —————			
Non-capital loss at the end of preceding taxation year	820,472		
Deduct: Non-capital loss expired *	0		
Non-capital losses at beginning of taxation year	820,472		
Add: Non-capital losses transferred on an amalgamation or the			
windup of a subsidiary corporation	0		
Current-year non-capital loss (from calculation above)	64,453	884,925	

T2 SCH 4 E (04)

Page 1 of (5 or 6)

Erie Thames Powerlines Corporation Account/Business No.: 863719498RC0001 Year Ended:		2002-12-31	Sch.	004
Part 1 - Non-capital losses (cont'd) — Continuity of non-capital losses and request for a carryback (cont'd)				
Deduct:				
Amount applied against taxable income				
(enter on line 331 of the T2 return)	0			
Amount applied against taxable dividends subject to Part IV tax	0			
Section 80 - Adjustments for forgiven amounts	0			
Subsection 111(10) - Adjustments for fuel tax rebate	0			
Other adjustments	0	0		
	-			
S	Subtotal	884,925		
Deduct - Request to carry back non-capital loss to:				
First preceding taxation year to reduce taxable income	0			
Second preceding taxation year to reduce taxable income	0			
Third preceding taxation year to reduce taxable income	0			
First preceding taxation year to reduce taxable dividends				
subject to Part IV tax	0			
Second preceding taxation year to reduce taxable dividends				
subject to Part IV tax	0			
Third preceding taxation year to reduce taxable dividends subject to Part IV tax	0	0		
subject to Part IV tax	0	0		
Non-capital losses - Closing balance	180	884,925		
Non-capital 1035e3 - Olosing balance		========		
* A non-capital loss expires as follows:				
- After 7 taxation years if it arose in a taxation year ending before March 23, 2004;				
or				
- After 10 taxation years if it arose in a taxation year ending after March 22, 2004.				
Election under paragraph 88(1.1)(f)				
	100			
Paragraph 88(1.1)(f) election indicator	190 Yes	5 []		
Loss from a wholly owned subsidiary deemed to be a loss of the parent from its immediately				
preceding taxation year.				
Part 2 - Capital losses				
Continuity of capital losses and request for a carryback				
Capital losses at end of preceding taxation year	0			
Capital losses transferred on an amalgamation or the windup				
of a subsidiary corporation	0			
Current-year capital loss (from Schedule 6 calculation)	0	0		
Add:				
Allowable business investment loss expired as non-capital loss	220	0		
	-			
	Subtotal	0		
Deduct:				
Amount applied against current-year capital gain	^			
(see Note 1)	0			
Section 80 - Adjustments for forgiven amounts	0	0		
Other adjustments	0	0		
s	- Subtotal	0		

Erie Thames Powerlines Corporation		Sch. 004
Account/Business No.:863719498RC0001	Year Ended:	2002-12-31

Part 2 - Ca	pital lo	sses (cont'd)	١
-------------	----------	--------	---------	---

— Continuity of capital losses and reque	st for a carryback (cont'd) ————			
	or ion a sample of the appropriate the same of the sam			
Deduct - Request to carry back capital loss to: (see I	Note 2)			
Double Request to early back suprial loss to less to	1010 2)	Amount		
Ca	pital gain	carried back		
•)%) []	(100%)		
First preceding taxation year	0951	0		
Second preceding taxation year	0952	0		
Third preceding taxation year	0	0	0	
Capital losses - Closing balance		280	0	
3			=========	
Note 1				
On line 332 of the T2 return, enter the amount from line	225 multiplied by 50%			
	223 Multiplied by 3076.			
Note 2				
Enter on lines 225, 951, 952, or 953, whichever applies,	the actual amount of the loss. At the time of			
the application of the loss carryback, the net capital loss	amount will be calculated at the inclusion rate			
of the year to which the net capital loss is applied.				
•				

Part 3 - Farm losses

Farm losses at end of preceding taxation year	0	
Deduct: Farm loss expired after 10 taxation years	0	
Farm losses at beginning of taxation year	0	
Add: Farm losses transferred on an amalgamation or		
he windup of a subsidiary corporation	0	
Current-year farm loss	0	0
educt:		
Amount applied against taxable income		
(enter on line 334 of the T2 return)	0	
Amount applied against taxable dividends subject to Part IV tax	0	
Section 80 - Adjustments for forgiven amounts	0	
Other adjustments	0	0
	-	
C. I	btotal	0
Su	Diolai	· ·
Deduct - Request to carry back farm loss to:	biotai	o
Deduct - Request to carry back farm loss to: First preceding taxation year to reduce taxable income	0	v
Deduct - Request to carry back farm loss to: First preceding taxation year to reduce taxable income. Second preceding taxation year to reduce taxable income. 921 922	0	Ü
Deduct - Request to carry back farm loss to: First preceding taxation year to reduce taxable income	0 0 0	v
Deduct - Request to carry back farm loss to: First preceding taxation year to reduce taxable income. Second preceding taxation year to reduce taxable income. Third preceding taxation year to reduce taxable income. First preceding taxation year to reduce taxable dividends	0 0 0	v
Deduct - Request to carry back farm loss to: First preceding taxation year to reduce taxable income. Second preceding taxation year to reduce taxable income. 921 922 Third preceding taxation year to reduce taxable income. 933	0 0 0	v
First preceding taxation year to reduce taxable income. Second preceding taxation year to reduce taxable income. Third preceding taxation year to reduce taxable income. First preceding taxation year to reduce taxable income. First preceding taxation year to reduce taxable income. Second preceding taxation year to reduce taxable dividends subject to Part IV tax. Second preceding taxation year to reduce taxable dividends	0 0 0	v
Peduct - Request to carry back farm loss to: First preceding taxation year to reduce taxable income. Second preceding taxation year to reduce taxable income. Third preceding taxation year to reduce taxable income. First preceding taxation year to reduce taxable income. First preceding taxation year to reduce taxable dividends subject to Part IV tax. Second preceding taxation year to reduce taxable dividends subject to Part IV tax. 931 Second preceding taxation year to reduce taxable dividends subject to Part IV tax. 932	0 0 0	v
Peduct - Request to carry back farm loss to: First preceding taxation year to reduce taxable income. Second preceding taxation year to reduce taxable income. Third preceding taxation year to reduce taxable income. First preceding taxation year to reduce taxable income. First preceding taxation year to reduce taxable dividends subject to Part IV tax. Second preceding taxation year to reduce taxable dividends subject to Part IV tax. First preceding taxation year to reduce taxable dividends subject to Part IV tax. First preceding taxation year to reduce taxable dividends	0 0 0	·
Peduct - Request to carry back farm loss to: First preceding taxation year to reduce taxable income. Second preceding taxation year to reduce taxable income. Third preceding taxation year to reduce taxable income. First preceding taxation year to reduce taxable income. First preceding taxation year to reduce taxable dividends subject to Part IV tax. Second preceding taxation year to reduce taxable dividends subject to Part IV tax. 931 Second preceding taxation year to reduce taxable dividends subject to Part IV tax. 932	0 0 0	0
Deduct - Request to carry back farm loss to: First preceding taxation year to reduce taxable income. Second preceding taxation year to reduce taxable income. Third preceding taxation year to reduce taxable income. First preceding taxation year to reduce taxable dividends subject to Part IV tax. Second preceding taxation year to reduce taxable dividends subject to Part IV tax. 932 Third preceding taxation year to reduce taxable dividends subject to Part IV tax. 932 Third preceding taxation year to reduce taxable dividends subject to Part IV tax. 933	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0
Deduct - Request to carry back farm loss to: First preceding taxation year to reduce taxable income. Second preceding taxation year to reduce taxable income. Third preceding taxation year to reduce taxable income. First preceding taxation year to reduce taxable dividends subject to Part IV tax. Second preceding taxation year to reduce taxable dividends subject to Part IV tax. Second preceding taxation year to reduce taxable dividends subject to Part IV tax. 932 Third preceding taxation year to reduce taxable dividends subject to Part IV tax. 933	0 0 0 0	0 0

Erie Thames Powerlines Corporation Account/Business No.:863719498RC0001 Year Ended:	2002	-12-31	Sch.	004
Restricted Farm Loss Determination:				
Is the corporation exempt from the restricted farm loss rules?				
(A reply of "NO" triggers the restricted farm loss rules.)	[Y/N]	[Y]		
Part 4 - Restricted farm losses — Current-year restricted farm loss ——————————————————————————————————				
Total losses for the year from farming business	35	0 A		
Minus the deductible farm loss:				
\$2,500 plus B or C, whichever is less	500			
(Amount A above 0 - \$2,500) divided by 2 = 0 B				
6,250 C	0 2	500		
Comment on an actificial form has fortestic an actific to (40)				
Current-year restricted farm loss (enter this amount on line 410)	======	0 ====		
Continuity of restricted farm losses and request for a carryback				
Restricted farm losses at end of preceding taxation year	0			
Deduct: Restricted farm loss expired after 10 taxation years.	0			
Restricted farm losses at beginning of taxation year	0			
Add: Restricted farm losses transferred on an amalgamation or the	-			
windup of a subsidiary corporation	0			
Current-year restricted farm loss				
(enter on line 233 of Schedule 1)	0	0		
Deduct:				
Amount applied against farming income				
(enter on line 333 of the T2 return)	0			
Section 80 - Adjustments for forgiven amounts	0	•		
Other adjustments	0	0		
Subt	otal	0		
Deduct - Request to carry back restricted farm loss to:				
First preceding taxation year to reduce farming income	0			
Second preceding taxation year to reduce farming income	0			
Third preceding taxation year to reduce farming income	0	0		
Restricted farm losses - Closing balance	30	0		
Note	→ =======	· ·		
The total losses for the year from all farming businesses are calculated without including				
scientific research expenses.				
Part 5 - Listed personal property losses				
Continuity of listed personal property loss and request for a carryback —				
Listed personal property losses at end of preceding taxation year	_	0		
Deduct: Listed personal property loss expired after seven taxation years	_	0		
Listed personal property losses at beginning of taxation year		0		
Add: Current-year listed personal property loss (from Schedule 6)	0	0		
Sut	ototal	0		
Deduct:	,,,,,,,	U		
Amount applied against listed personal property gains				
(enter on line 655 of Schedule 6)	0			
Other adjustments	0	0		
Sub	ototal	0		

Part 5 - Listed personal property losses (cont'd) — Continuity of listed personal property loss and request for a carryback (cont'd) —			
Community of motour personal property 1000 and request for a carryback (come a)			
Deduct - Request to carry back listed personal property loss to:			
First preceding taxation year to reduce listed			
personal property gains	0		
Second preceding taxation year to reduce listed			
personal property gains	0		
Third preceding taxation year to reduce listed			
personal property gains	0	0	
Listed personal property losses - Closing balance	580	0	
		========	

Erie Thames Powerlines Corporation Account/Business No.:863719498RC0001

Page 5 of (5 or 6)

2002-12-31

Sch. 004

Erie Thames Powerlines Corporation Account/Business No.: 863719498RC0001

Year Ended:

Sch. 004-Non. 2002-12-31

Part 6 - Analysis of balance of losses by year of origin

	Balance at	Loss Incurred	Adjustments and	Loss Carried		Applied to Rec	duce		
Year of	Beginning	in Current	Transfers	Back		Taxable	Part IV	В	alance at
origin	of Year	Year	<f1> for help</f1>	Parts I & IV		Income	Tax	E	ind of Year
Current	N/A	64,453	0		0	N/A		0	64,453
2001	820,472	N/A	0	N/A		()	0	820,472
2001	0	N/A	0	N/A		()	0	0
2000	0	N/A	0	N/A		()	0	0
1999	0	N/A	0	N/A		()	0	0
1998	0	N/A	0	N/A		()	0	0
1997	0	N/A	0	N/A		()	0	0
1996	0	N/A	0	N/A		()	0	0
Total	820,472	64,453	0		0)	0	884,925

Farm	losses ———											
		Loss		Adjustments	Loss	Applied to R	Applied to Reduce					
	Balance at	Incurred		and	Carried							
Year of	Beginning	in Current		Transfers	Back		Taxable		Part IV		Balance at	
origin	of Year	Year		<f1> for help</f1>	Parts I & IV		Income		Tax		End of Year	
Current	N/A		0	0		0	N/A			0		0
2001	0	N/A		0	N/A			0		0		0
2001	0	N/A		0	N/A			0		0		0
2000	0	N/A		0	N/A			0		0		0
1999	0	N/A		0	N/A			0		0		0
1998	0	N/A		0	N/A			0		0		0
1997	0	N/A		0	N/A			0		0		0
1996	0	N/A		0	N/A			0		0		0
1995	0	N/A		0	N/A			0		0		0
1994	0	N/A		0	N/A			0		0		0
1993	0	N/A		0	N/A			0		0		0 *
Total	0		0	0		0		0		0		0

Restri	cted farm losses							
		Loss	Adjustments			Applied to Red	luce	
	Balance at	Incurred	and	Loss				
Year of	Beginning	in Current	Transfers	Carried		Taxable	Part IV	V Balance at
origin	of Year	Year	<f1> for help</f1>	Back		Income	Tax	End of Year
Current	N/A		0 0		0	N/A	N/	WA 0
2001	0	N/A	0	N/A		(N/.	I/A 0
2001	0	N/A	0	N/A		(N/.	I/A 0
2000	0	N/A	0	N/A		(N/.	I/A 0
1999	0	N/A	0	N/A		(N/.	I/A 0
1998	0	N/A	0	N/A		(N/.	I/A 0
1997	0	N/A	0	N/A		(N/.	I/A 0
1996	0	N/A	0	N/A		(N/.	I/A 0
1995	0	N/A	0	N/A		(N/.	I/A 0
1994	0	N/A	0	N/A		(N/.	I/A 0
1993	0	N/A	0	N/A		() N/	VA 0 *
Total	0		0 0		0	() N/	//A 0
* This bal	ance expires this y	ear and will no	ot be available next ye	ar				

sch. 008 2002-12-31

Summary of Capital Cost Allowance

Is the corporation electing under regulation 1101(5q)? [101] N

Class	UCC at Beginning of Year	Cost of Additions During Year	Adjustments	Lesser of Cost or Proceeds	1/2 of [203]-[207]	Rate %	Recapture of Capital Cost Allowance	Loss	Capital Cost Allowance	Undepreciated Capital Cost end of year
[200]	[201]	[203]	[205]	[207]	[211]	[212]	[213]	[215]	[217]	[220]
1	106,330	0	0	0	0	4	0	0	4,253	102,077
1	186,498	0	0	31,693	0	4	0	0	6,192	148,613
1	820,348	79,565	0	0	39,782	4	0	0	34,405	865,508
1	11,454,099	1,063,830	0	0	531,915	4	0	0	479,441	12,038,488
8	6,896	0	0	0	0	20	0	0	1,379	5,517
10	4,689	0	0	0	0	30	0	0	1,407	3,282
10	9,957	0	0	0	0	30	0	0	2,987	6,970
12	505	0	0	0	0	100	0	0	505	0
Total	12,589,322	1,143,395	0	31,693	571,697		0	0	530,569	13,170,455
	========		========	========	=======		========	========	========	========

Erie Thames Powerlines Corporation Sch. 009
Account/Business No.: 863719498RC0001 Year Ended: 2002-12-31

RELATED AND ASSOCIATED CORPORATIONS

This schedule is to be completed by a corporation having one or more of the following:

- related corporation(s)
- associated corporation(s)

						Number			Number	% of		
			Ctry		Rela-	of		% of	of	pre-	Book	
			of		tion-	common		common	preferred	ferred	value of	
			resi-	Business	ship	shares		shares	shares	shares	capital	
Name			dence	Number	Code	owned		owned	owned	owned	stock	
				(Note)								
	[100]		[200]	[300]	[400]	[500]		[550]	[600]	[650]	[700]	
ERIE	THAMES	SERVICES CORPORATI	8637	719696RC00	01 3		0	0.00	0	0.00	0	
ERIE	THAMES	POWER CORPORATION	8635	564324RC00	01 1		0	0.00	0	0.00	0	

Note: Enter "NR" if a corporation is not registered.

Relationship code:

1 - Parent 2 - Subsidiary 3 - Associated 4 - Related, but not associated

The relationship code represents the relationship that the corporation named has to the filing corporation. For example, if the corporation is the parent corporation of the filing corporation, then the relationship code is "1".

Schedule 9

2002-12-31

Sch. 010

Canada Customs and Revenue Agency/Agence des douanes et du revenu du Canada

CUMULATIVE ELIGIBLE CAPITAL DEDUCTION

- 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 -							
	ve eligible capital - Balance at the end of the preceding taxation year							
	e, enter "0")				200	587,111	Α	
Add:	Cost of eligible capital property acquired					77.7		
	during the taxation year							
	Other adjustments							
	Subtotal (line 222 plus line 226) 0 x 0.75	=		0	В			
	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			0	^			
	December 20, 2002	=		U	C			
		"\		0		0	D	
	amount B minus amount C (if negative, enter "0"	•	=====			U	D	
	Association of annual association as usual up of subsidians				224	0	_	
	Amount transferred on amalgamation or wind-up of subsidiary		• • • • •		. ==-	0	Е	
	Cultivatel (e	. مصمال		D ====================================	-) 230	F07 111	_	
Daduati	Subtotal (ac	ad amot	unis A,	D, and E	=) [200]	587,111	г	
Deduct:	Proceeds of sale (less outlays and expenses not							
	otherwise deductible) from the disposition of							
	all eligible capital property during the taxation year 242	^	_					
	the texture year.	U	G					
	The gross amount of a reduction in respect of							
	a forgiven debt obligation as provided for in	0						
	subsection 80(7)	0	H					
	Other adjustments	U	Į					
					248	0		
	(add amounts G, H, and I)		ΧU	.75	= [240]	U	J	
Commendation	===== e eligible capital balance (amount F minus amount J)					F07 111	V	
						587,111	ĸ	
•	K is negative, enter "0" at line M and proceed to Part 2)							
	e eligible capital for a property no longer	10		0				
owned after	er ceasing to carry on that business	43		0				
	amount K 587,111							
	less amount from line 249 0							
Current y	ear deduction	50	4	1,098	*			
	=======	-						
	(line 249 plus line 250) (enter this amount at line 405 of Schedule	,	4 =====	1,098		41,098	L	
Cumulativ	ve eligible capital - Closing balance (amount K minus amount L)							
	e, enter "0")				300	546,013	М	
. •						========		
* You c	an claim any amount up to the maximum deduction of 7%. The deduction may not ex	xceed tl	he max	imum				
	nt prorated by the number of days in the taxation year divided by 365.							

T2 SCH 10 (04) Page 1 of 2

Erie Thames Powerlines Corporation Account/Business No.:863719498RC0001

Year Ended:

Sch. 010 2002-12-31

— Part 2 - Amount to be included in income arising from	m disposition ———			
(complete this part only if the amount at line K is negative)				
Amount from line K (show as positive amount)			0 N	
Total of cumulative eligible capital (CEC) deductions from income	_			
for taxation years beginning after June 30, 1988	400	0 1		
Total of all amounts which reduced CEC in the current or				
prior years under subsection 80(7)	401	0 2		
Total of CEC deductions claimed for taxation years				
beginning before July 1, 1988	0 3			
Negative balances in the CEC account that were				
included in income for taxation years beginning				
before July 1, 1988	0 4			
Line 3 minus line 4 (if negative, enter "0")	0 =======	0 5		
Total of lines 1, 2, and 5		0 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	0 7			
A				
Amounts at line T from Schedule 10 previous taxation				
years ending after February 27, 2000	0 8			
Subtotal (line 7 plus line 8) 409	0	0 9		
Line 6 minus line 9 (if negative, enter "0")		0	0 O	
		:=====		
Line N minus line O (if negative, enter "0")			0 P	
	Line 5	0 x 1/2 =	0 Q	
Line P minus line Q (if negative, enter "0")			0 R	
			=====	
	Amount R	$0 \times 2/3 =$	0 S	
Amount N or amount O, whichever is less		• • • • • • • • • • • • • • • • • • • •	0 T	
Amount to be included in income (amount S plus amount T)				
(enter this amount on line 108 of Schedule 1)		410	0	
		====	======	

Page 2 of 2

Sch. 023 2002-12-31

Canada Customs and Revenue Agency/Agence des douanes et du revenu du Canada

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 ———————————————————————————————————	
,	Year Month Day
Date filed (do not use this area)	· · · · · · · · · · · · · · · · · · ·
	Year
Enter the calendar year to which the agreement applies	2002

T2 SCH 23 (04) Page 1 of 2

Sch. 023 2002-12-31

Allocation of the business limit (cont'd) Is this an amended agreement for the above-noted calendar year that is intended to replace an agreement previously filed by any of [Y/N] [N] 2 3 4 6 5 Names of associated **Business** Asso-**Business** Percentage **Business** corporations Number ciation limit of the limit of associated for the year business allocated * code corporations (before limit \$ the % allocation) \$ 100 350 400 200 300 863719498RC0001 Erie Thames Powerlines Corpora 200,000 50.0000 100,000 See attached 50.0000 100,000 Total 100.0000 200,000 A ======= =========

100.000% of the annual business limit can be attributed to an associated corporation.

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% x
 (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.

^{*} The % of the annual business limit required to maximize the small business deduction is .0000%.

AGREEMENT	AMONG AS	SOCIATED	CCPC's	TO A	LLOCATE	THE BUS	SINESS LIMIT
1		2	3	4	5	6	7
Names of associa	ated	Business	Asso-	Busines	s Percentage	Business	Part I.3
corporations		Number of	ciation	limit fo	or of the	limit	Tax
		associated	code	the year	r business	allocated	l
		corporations		(before	limit	\$	
				the	%		
				allocat	ion)		
[100]		[200]	[300]		[350]	[400]	
ERIE THAMES SERV	VICES CORPORATI	863719696RC000	1 1		0 50.0000	100,000	0
ERIE THAMES POWE	ER CORPORATION	863564324RC000	1 1		0 .0000	0	0
TOTALS					0 50.0000	100,000	0

Account/Business No.: 863719498RC0001 Year Ended:

Schedule 23-Supplementary

Erie Thames Powerlines Corporation

Corporate Taxprep / Taxprep des sociétés - TP-11

Sch. 023-Supp.

Sch. 033 2002-12-31

Canada Customs and Revenue Agency/Agence des douanes et du revenu du Canada

PART I.3 TAX ON LARGE CORPORATIONS

- 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 or 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:

Part 1 - Capital -

- 1) a non-resident-owned investment corporation throughout the year;
- 2) bankrupt [as defined by subsection 128(3)] at the end of the year;
- 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;
- 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."

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..... 136,177 Capital stock (or members' contributions if incorporated without share capital)..... 8,038,524 Retained earnings..... 0 0 107 8,038,524 All indebtedness of the corporation represented by bonds, debentures, notes, mortgages, hypothecary claims, bankers' acceptances, or 109 similar obligations..... 0 Any dividends declared but not paid by the corporation before 110 the end of the year..... 0 All other indebtedness of the corporation (other than any indebtedness in respect of a lease) that has been outstanding for more than 365 days 0

T2 SCH 33 E (04) Page 1 of 6

Erie Thames Powerlines Corporation		Sch. 033	
Account/Business No.: 863719498RC0001	Year Ended:	2002-12-31	

— Fart i - Capital (Cont a)			
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	0		
Subtotal	16,213,225	16,213,225	Α
Deduct the following amounts:	=========		
Deferred tax debit balance at the end of the year	0		
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	126,527		
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	0		
The amount of deferred unrealized foreign exchange losses			
at the end of the year	0		
Subtotal	126,527	126,527	В
	400		
Capital for the year (amount A minus amount B) (if negative, enter "0")	[190]	16,086,698	

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: 0 A bond, debenture, note, mortgage, hypothecary claim, or similar obligation of 0 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))......

=========

Sch. 033 2002-12-31

Part 2 - Investment allowance (cont'd)

Notes:

- 1) 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.
- 2) 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)].
- 3) 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 ————

Part 4 - Taxable capital employed in Canada -

To be completed by a corporation that was resident in Canada at any time in the year

capital Taxable capital for earned 610 the year (line 500) 16,086,698 X in Canada 1,000 employed --= 690 in Canada 16,086,698 Taxable income 1,000 =========

- Notes: 1) Regulation 8601 gives details on calculating the amount of taxable income earned in Canada.
 - 2) 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.

Taxable income

 In the case of an airline corporation, Regulation 8601 should be considered when completing the above calculation.

Page 3 of 6

Corporate Taxprep / Taxprep des sociétés - TP-11

Taxable

Part 4 - Taxable capital employed in Canada (cont'd)

Year Ended:

2002-12-31

Sch. 033

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..... 0 **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..... 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..... n 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 Total deductions (add lines 711, 712, and 713) Taxable capital employed in Canada 0 Note: 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 I.3 tax — Taxable capital employed in Canada (line 690 or 790, whichever applies)..... 16,086,698 **Deduct:** Capital deduction claimed for the year (enter \$50,000,000 or, for related 3,332,822 12,753,876 Number of Number of days in ========= Year Line 811 days the taxation year 28,696 F Before 2004 12,753,876 (365 365) .2250% =..... 2004 12,753,876 x / .2000% =..... 0 G (0 365) Х / 12,753,876 2005 Х (0 365) Х .1750% =..... 0 H 2006 12,753,876 Х (0 365) Х .1250% =..... 2007 12,753,876 Х (0 365) .0625% =..... 0 Х Note: The Part I.3 tax rate is reduced to 0% for the days in the taxation year that are after 2007. Subtotal (add amounts F to J) 28,696 K Where the taxation year of a corporation is less than 51 weeks, calculate the amount of gross Part I.3 tax as follows: Amount K 28.696 Number of days in the year 365 ========= 365 28,696

=========

— Part	6 - Calculation of	gross Pa	art I.3 tax fo	or pu	irposes o	of the uni	used si	urtax credit				
Taxable ca	apital employed in Canad Capital deduction claims	da (line 690	or 790, which	-	-					16,086,698	M	
	(1/5 of line 801 if the tax	ation year e	end after 2003	3)						3,332,822	N	
				Exc	cess (amoun	ıt M minus a	amount N	l) (if negative, en	ter "0"	12,753,876	0	
Amount O	12,753,876	x	.2250%					=		28,696	Р	
	taxation year of a corpo			eks, cal	Iculate the a	mount of gr	oss Part	1.3				
Amount P	28,696	х	Number of d	-	the year			=		0	Q	
	t I.3 tax for purposes or Q, whichever applies			dit	65				821	28,696		
— Part	7 - Calculation of	current-v	vear surtay	x cre	dit availal	hle ——						
- Any unu credits r - Refer to surtax c arose ar For a corpo whichever a) line	rear. This is called the sure arear. This is called the sure as each of the sure as each of the subsection 181.1(7) of the subsec	e carried bac of the oldes the Act when ne corporation want to claim	st first. n calculating to the calculating to the calculating to the calculation and	the am acquire	ount deducti d between the	ible for a co he year in w r amount a	orporation which the or b at li	's unused credits		0	R	
In any other	er case, enter amount c	or d at line \$	S, whichever i	is less:								
c) line	600 from the T2 return		0	х	line 690 of this schedule 16,086 	5,698 5,698	=	0	С			
d) line	700 from the T2 return.				line 500 of th			0	d	0	S	
Current-ye	ear surtax credit availa	ble (amoun	t R or S, whicl	hever a	applies)				830	0		
D .	0. 0-11			. اد		1:4						
Current-ye	8 - Calculation of ar surtax credit available oss Part I.3 tax for purpo	e (line 830) .								0		
	ear unused surtax cred amount at line 600 on So								850	0		

Erie Thames Powerlines Corporation
Account/Business No.:863719498RC0001 Year Ended:

Sch. 033

2002-12-31

— Part 9 - Calculation of net Part I.3 tax payable			
Gross Part I.3 tax (line 820)		28,696	Т
Deduct:			
Current-year surtax credit applied			
(line 820 or 830, whichever is less)	0		
Unused surtax credit form previous years applied			
(amount from line 320 on Schedule 37)	0		
Subtotal (cannot be more than amount on line 820)	0	0	U
===	========		
Net Part I.3 tax payable (amount T minus amount U)	870	28,696	
Enter this amount at line 704 of the 12 fetum.	===		,

Erie Thames Powerlines Corporation
Account/Business No.: 863719498RC0001 Year Ended:

Page 6 of 6

2002-12-31

Sch. 033

Corporate Taxprep / Taxprep des sociétés - TP-11

Erie Thames Powerlines Corporation Account/Business No.: 863719498RC0001

Year Ended:

Sch. 036 2002-12-31

Canada Customs and Revenue Agency/Agence des douanes et du revenu du Canada

AGREEMENT AMONG RELATED CORPORATIONS - PART I.3 TAX

- Members of a related group of corporations should use this schedule to allocate the capital deduction of \$10,000,000 or \$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 I.3 tax.

Are any members of the related group liable to pay Part I.3 tax? [Y/N]	[Y]

- 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.
- Attach additional schedules if space for agreement is not sufficient.

Agreement -

Date filed	(do not use this area)				Year Month Day	
Is this an	amended agreement?			020	[Y/N] [N] Year	
Calendar	year to which the agreement applies.			030	2002	
ir	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 I.3 tax under subsection 181.1(3) does not have to be included.					
	f all corporations which pers of the related group	Business Number (Note 1)	Allocation of capital deduction for the year	Taxation year er to which this agreement appli (Note 2)		
_	ames Powerlines Corpora ached	300 863719498RC0001	400 3,332,822 6,667,178	500		
`	Before 2004 must not exceed \$10,000 fter 2003 must not exceed \$50,000,00		10,000,000			
Note 1:	Note 1: If a corporation is not registered, enter "NR."					
Note 2:	Note 2: 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.					

Erie Thames Powerlines Corporation Account/Business No.: 863719498RC0001 Year Ended: AGREEMENT AMONG RELATED CORPORATIONS - PART I.3 TAX

Sch. 036-Supp. 2002-12-31

- Members of a related group of corporations should use this schedule to allocate the capital deduction of \$10,000,000 or \$50,000,000 among the members of the related group.
- 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.

Names of all corporations		Allocation of	Taxation year end to
which are members of the		capital deduction	which this agreement
related group	Business Number	for the year	applies
	(Note 1)		(Note 2)
[200]	[300]	[400]	[500]
ERIE THAMES SERVICES CORPORATI	863719696RC0001	5,291,575	
ERIE THAMES POWER CORPORATION	863564324RC0001	1,375,603	
TOTAL		6,667,178	

Note 1: If a corporation is not registered, enter "NR."

Note 2: 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 36 - Supplementary

Corporate Taxprep / Taxprep des sociétés - TP-11

Erie Thames Powerlines Corporation Account/Business No.: 863719498RC0001

Year Ended:

2002-12-31

Sch. 050

Canada Customs and Revenue Agency/Agence des douanes et du revenu du Canada

SHAREHOLDER INFORMATION

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	Social Insurance Number	Percentage common shares	Percentage preferred shares
100	(note 1)	(note 2)	400	500
ERIE THAMES POWER CORPORATION	863564324RC0001		100.00	0.00
			0.00	0.00
			0.00	0.00
			0.00	0.00
			0.00	0.00
			0.00	0.00
			0.00	0.00
			0.00	0.00
			0.00	0.00
			0.00	0.00

- **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.

T2 SCH 50 (05)

Corporate Taxprep / Taxprep des sociétés - TP-11



Ministry of Finance

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

This form is a combination of the Ministry of Finance (MOF) CT23 Corporations

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

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,

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)

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.

chiena, may request and me the C123 Short-Form Re	sturn (see page 2).		William y Coc	
MCBS Annual Return Required? (Not required if alrea	dy filed or pt. Refer to Guide) X Yes	No Page 1 of 20		
Corporation's Legal Name (including punctuation)			Ontario Corporations Tax Account No. (MOF) 1800076	
Erie Thames Powerlines Corporation				
Mailing Address			This Return covers the Taxation Year year month day Start 2002-01-01	
			Start 2002-01-01	
143 BELL STREET, P.O. BOX 157			End $year$ month day $2002-12-31$	
INGERSOLL				_
ON CA N5C-3K5				
Has the mailing address changed since last filed CT23 Return?	Date of Change	year month day	Date of Incorporation or Amalgamation year month day	7
Registered/Head Office Address	L		2000-07-07	
143 BELL STREET, P.O. BOX 157				_
			Ontario	7
INGERSOLL			Corporation No. 1428821	
ON CA N5C-3K5 Location of Books and Records			(MCBS)	
143 BELL STREET, P.O. BOX 157			Canada Customs and Revenue Agency Business No.	
			If applicable, enter	7
INGERSOLL			863719498RC0001	
ON CA N5C-3K5				
Name of person to contact regarding this CT23 Return	Telephone No.	Fax No.	Jurisdiction	7
			Incorporated ONTARIO	
JEFFREY PETTIT Address of Principal Office in Ontario (Extra-Provincia)	519-485-1820	(MCBS)		
Address of Principal Office in Offiano (Extra-Provincial	Corporations only)	(Moze)	If not incorporated in Ontario, indicate the date Ontario business activity commenced and ceased:	
			year month day Commenced	
ON CA -				_
Former Corporation Name (Extra-Provincial Corporation)	ons only) X Not Applicabl	le (MCBS)	year month day Ceased	
	X ##			
			X Not Applicable	
		No. of Cobodula(a)	Preferred Language / Langue de préférence	
Information on Directors/Officers/Administrators must be	•	No. of Schedule(s)	X English anglais French français	
Schedule A or K as appropriate. If additional space is a only this schedule may be photocopied. State number	•	0	Ministry use	
If there is no change to the <u>Directors'/Officers'/Adminisubmitted to MCBS</u> , please X this box. Schedule(s) A a		X No Change		
	Certificat	tion (MCBS)		
I certify that all information set out in the Annual Retu		•		
Name of Authorized Person (Print clearly or type in full)	, and the second			
JEFFREY PETTIT				
D O P	Other individuals having knowled	ao		
	other individuals having knowled f the Corporation's business acti			
Note: Sections 13 and 14 of the Corporations Infor	mation Act provide penalties f	for making false or misleading sta	atements or omissions.	

1800076

2002-12-31

CT23 Corporations Tax Return

Identification continued (for CT23 filers only)

Erie Thames Powerlines Corporation

Type of Corporation – Please "X" box(es) if applicable	e in sections 1 & 2	Ontario Retail Sales Tax Vendor Permit No. (Use Head Office no.)
1 X 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))		if applicable, enter Ontario Employer Health Tax Account No.
2 Other Private		(Use Head Office no.) If applicable, enter
3 Public		
4 Non-share Capital	Share Capital with full voting rights	
5 Other (specify)	owned by Canadian Residents 100 %	Specify major business activity DISTRIBUTION OF ELECTRICITY
2 1 Family Farm Corporation s.1(2) 2 Family Fishing Corporation s.1(2)	14 Bare Trustee Corporation 15 Branch of Non-resident s.63(1)	
3 Mortgage Investment Corporation s.47	16 Financial institution prescribed by Regulation only	
4 Credit Union s.51	17 Investment Dealer	
5 Bank Mortgage Subsidiary s.61(4) 6 Bank s.1(2)	Generator of electrical energy for sale or producer of steam for use in the generation of electrical energy for sale	
7 Loan and Trust Corporation s.61(4)	19 X Hydro successor, Municipal Electrical Utility or subsidiary of either	
Non-resident Corporation s.2(2)(a) or (b)	Producer and seller of steam for uses other than for the generation of electricity	
9 Non-resident Corporation s.2(2)(c)	21 Insurance Exchange s.74.4	
10 Mutual Fund Corporation s.48 11 Non-resident owned investment	22 Farm Feeder Finance Co-operative Corporation	
Corporation s.49	23 Professional Corporation (incorporated professionals only)	
12 Non-resident snip of aircraft under reciprocal agreement with Canada s.28(b)		
Please "X" box(es) if applicable:		
First Year of Filing Amended Return	Final Taxation Year up to Dissolution (wind-up) (Note: For discontinued businesses, see Guide.) Final Taxation Year before Amalgamation	Transfer or Receipt of Asset(s) involving a corporation having a Canadian permanent establishment outside Ontario
Taxation Year End has changed - Canada Customs	Floating Fiscal Year End	Acquisition of Control fed s.249(4)
and Revenue Agency approval required		Date Control was acquired year month day
		Yes No
Was the corporation inactive throughout the taxation year?		□ X
Has the corporation's Federal T2 Return been filed with the	Canada Customs and Revenue Agency (CCRA)?	x
Are you requesting a refund due to: the Carry-back of a L	oss?	<u> </u>
an Overpayment?		<u> </u>
a Specified Refundat	ole Tax Credit?	<u> </u>
Are you a Member of a Partnership or Joint Venture?		x

Income Tax

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). Net Income (loss) for Ontario purposes (per reconciliation schedule, page 15) 690 -64,453. Subtract: Charitable donations 0. Subtract: Gifts to Her Majesty in right of Canada or a province and gifts of cultural property 2 0. Subtract: Taxable dividends deductible, per federal Schedule 3 3 0. Subtract: Ontario political contributions (Attach Schedule 2A) (Int.B. 3002R) 4 0. Subtract: Federal Part VI.1 tax 5 0. Subtract: Prior years' losses applied - Non-capital losses 704 0. From 715 inclusion 714 0. Net capital losses 724 0. Farm losses Restricted farm losses 0. Limited partnership losses 754 0. Taxable Income (Non-capital loss) -64<u>.453</u> 10 Addition to taxable income for unused foreign tax deduction for federal purposes Adjusted Taxable Income 10 11 (if 10 is negative, enter 11 20 0. **Number of Days in Taxation Year** Days after Dec. 31, 2002 **Total Days Taxable Income** and before Jan. 1, 2004 0. X 30 365 73 365 10 (or 20 if applicable) 100 .0000%X 12.5000%X 33 29 Ontario Allocation Days after Dec. 31, 2003 Total Days From 10 (or 20 if applicable) 0. X 30 100.0000_%x 73 365 32 14.0000% Ontario Allocation 40 Income Tax Payable (before deduction of tax credits) Incentive Deduction for Small Business Corporations (IDSBC) (s.41) If 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? * Income from active business carried on in Canada for federal purposes (fed.s.125(1)(a)) Federal taxable income, less adjustment for foreign tax credit (fed.s.125(1)(b)) + 51 Add: Losses of other years deducted for federal purposes (fed.s.111) 52 0. Subtract: Losses of other years deducted for Ontario purposes (s.34) 53 0. 0. 54 0. Federal Business limit (line 410 of the T2 Return) for the year 55 100.000 before the application of fed.s.125(5.1) **Ontario Business Limit Calculation** Days after Dec. 31, 2002 and before Jan. 1, 2004 365 320,000 X 46 Days after Dec. 31, 2003 Percentage of Federal 365 0. 400,000 X Business limit (from T2 Schedule 23). Enter 100% if not associated **Business Limit** 44 48 50.0000% 45 for Ontario purposes = 60 0. 30 56

Income eligible for the IDSBC

*** Ontario Allocation

54

Least of 50

^{*} 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

Erie Thames Powerlines Corporation	180	00076	2002-12-31	J	DOLLARS ONLY
Income Tax continued from Page 4					
•		of Days in Tax	ation Year		
		Dec. 31, 2002 Jan. 1, 2004	Total Days		
Calculation of IDSBC Rate 7 . 0	00% x 31	<u>0</u> ÷ 73	<u>365</u> =	+ 89	.0000
	Days after D	ec. 31, 2003	Total Days		
	50% x 34	<u>0</u> ÷ 73	<u>365</u> =	+ 90	.0000
IDSBC Rate for Taxation Year 89 + 90				78	6.5000
Claim From 60 X	From 78 6	.5000%		70	0.
	· · · · · · · · · · · · · · · · · · ·				
Corporations claiming the IDSBC must complete the Surtax section below if the cor	· · · · · · · · · · · · · · · · · · ·				
(or if associated, the associated group's taxable income) is greater than the amount	t in 114 below.				
Contact on Consider controlled Drivete Comparation	· · · · · · · · · · · · · · · · · · ·				
Surtax on Canadian-controlled Private Corporation	ons (s.41.1)				
Applies if you have claimed the Incentive Deduction for Small Business Corporatio	ns.				
Associated Corporation - The Taxable Income of associated corporations is the taxon the taxation year ending on or before the date of this corporation's taxation year					
	_ [40 (00)		90	0
* Taxable Income of the corporation	From [10 (or 20 if	applicable)	+ 80	0.
If you are a member of an associated group (X) 81 (Yes) Ontari	o Corporations Tax				
	nt No. (MOF)	Taxation Ye	ear End		* Taxable Income (if loss, enter nil)
				+ 82	0.
				+ 83	•
Aggregate Taxable Income 80 + 82 + 83 + 84 , etc				= 85	0.
Number of Days in Taxation Year Days after Dec. 31, 2002					
and before Jan. 1, 2004 Total Days	0				
320,000 x 31 0 ÷ 73 365 =+ 115	0.				
Days after Dec. 31, 2003 Total Days					
400,000 x 34 0 ÷ 73 365 =+ 116	0.				
115 + 116 =	0.			_ 114	0.
<u> </u>	<u> </u>			_ [117]	0.
(If negative, enter nil)				= 86	0.
				<u></u>	
	Number	of Days in Tax	ation Year		
	Days after D	Dec. 31, 2002	Total Days		
Calculation of Specified Rate for Surtax 4 . 667	70% x 38	0 ÷ 7	3 365	+ 97	.0000
From 86 0 • X From 97	4.3330%			87	0.
	1.3330170			- <u> 0' </u>	<u> </u>
From 87 0 • X From 60	<u>0</u> •÷ From	114	0.	88	0.

Surtax Lesser of 70 or 88

= 100

0

^{*} 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.

CT23 Page 6 of 20

Erie Thames Powerlines Corporation 1800076 2002-12-31

DOLLARS ONLY

Income Tax continued from Page 5

Additional Deduction for Credit Unions (s.51(4)) (Attach schedule 17)	110	0.
Manufacturing and Processing Profits Credit (M&P) (s.43)		
Applies to Eligible Canadian Profits from manufacturing and processing, farming, mining, logging and fishin	g 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	0.
Subtract: Income eligible for the Incentive Deduction for Small Business Corporations (IDSBC)	0.
Add: Adjustment for Surtax on Canadian-controlled private corporations	
From 100 $0_{\bullet} \div \text{From} 30 100.0000\% \div \text{From} 78 6.5000\% = 121 0_{\bullet}$	
Lesser of 56 or 121 *Ontario Allocation + 122	0.
120 - 56 + 122= 130	0.
Taxable Income+ From 10	-64,453 <u>•</u>
Subtract: Income eligible for the Incentive Deduction for Small Business Corporations (IDSBC)	0.
Add: Adjustments for Surtax on Canadian-controlled private corporations + From 122	0.
Subtract: Taxable Income 10 -64,453, x Allocation % to jurisdictions outside Canada .0000% 140	0•
Subtract: Amount by which Canadian and foreign investment income exceeds net capital losses	0.
10 - 56 + 122 - 140 - 141 = 142	0•

Claim	Number of Days in Taxation Year
	Days after Dec. 31, 2002 and before Jan. 1, 2004 Total Days
143 0 _• X From 30 100.000 % X 1.5000 % X Lesser of 130 or 142 *Ontario Allocation	33 <u>0 ÷ 73 365</u> = + 154 <u>0.</u>
143	Days after Dec. 31, 2003 Total Days 34 0 ÷ 73 365 = + 156 0 €

M&P claim for taxation year 154 + 156

* 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

Credit for Foreign Taxes Paid (s.40)

Lesser of 130 or 142

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 (1	175	<u>0.</u>	Credit Claimed	180	C

Subtotal of Income Tax 40 - 70 + 100 - 110 - 160 - 161 - 162 - 170 - **Erie Thames Powerlines Corporation**

1800076

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)
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)
Ontario Film & Television Tax Credit (OFTTC) (s.43.5) Applies to qualifying Ontario labour expenditures for eligible Canadian content film and television productions. Eligible Credit From 5850 of the Certificate of Eligibility issued by the Ontario Media Development Corporation (OMDC) (Attach the original Certificate of Eligibility) + 193 0.
Graduate Transitions Tax Credit (GTTC) (s.43.6) 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. Eligible Credit From 6598 CT23 Schedule 115 (Attach Schedule 115) No. of Graduates From 6596 194 0 195 0
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)
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)
(Audust the Original Certificate of Eligibility)
Ontario Business-Research Institute Tax Credit (OBRITC) (s.43.9)
Applies to qualifying R&D expenditures under an eligible research institute contract.
Eligible Credit From 7100 OBRITC Claim Form (Attach original Claim Form)
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.
Eligible Credit From 5898 CT23 Schedule 114 (Attach Schedule 114) + 203

Total Specified Tax Credits

Other (specify)

Specified Tax Credits Applied to reduce Income Tax

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

191 + 192 + 193 + 195 + 196 + 197 + 198 + 199 + 200 + 201 + 203 + 203.1 = 220

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**.

Erie Thames Powerlines Corporation

1800076

2002-12-31

DOLLARS ONLY

Corporate Minimum Tax (CMT)

Total Assets of the corporation			+ 240	21,866,243	<u>.</u>	
Total Revenue of the corporation					+ 241	27,406,512
The above amounts include the corporation's and as	sociated corporations' share of a	ny partnership(s) / joint	t venture(s) to	tal assets and total re	evenue.	
If you are a member of an associated group (X	(Yes)					
Name of associated corporation (Canadian & foreign (if insufficient space attach schedule)	Ontario Corporations Tax Account No. (MOF) (if applicable)	Taxation Year End	Т	otal Assets		Total Revenue
See attached			+ 243	17,789,704	+ 244	6,266,450•
			+ 245	.	+ 246	•
			+ 247		+ 248	<u> </u>
	245 + 247, etc 246 + 248, etc		= 249	39,655,947 .	= 250	33,672,962
Determination of Applicability						
Applies if either Total Assets 249 exceeds \$5,000	0,000 or Total Revenue 250 exc	eeds \$10,000,000.				
Short Taxation Years - Special rules apply for deterany partnership(s) / joint venture(s) of which the corp					tion or an	y fiscal period of
Associated Corporation - The total assets or total date of the claiming corporation's taxation year end.	revenue of associated corporation	ns is the total assets or	total revenue	for the taxation year	ending o	n or before the
If CMT is applicable to current taxation year, comple	te section Calculation: CMT belo	ow and Corporate Min	imum Tax So	chedule 101.		
Calculation: CMT (Attach Schedule 101.)						
Gross CMT Payable CMT Base From Schedule 101	If negative, enter zero		0.000 o Allocation	% X <u>4.0000</u> % =	276	0.
Subtract: Foreign Tax Credit for CMT purposes (Atta	•				277 190	0.
Subtract. Income Tax						
Net CMT Payable (If negative, enter Nil on Page	17.)			= <u>[</u> 2	280	0.
If 280 is less than zero and you do not have a CM	T credit carryover, transfer 230	from Page 7 to Incom	e Tax Summ	ary, on Page 17.		
If 280 is less than zero and you have a CMT credit	carryover, complete A & B below	٧.				
If 280 is greater than or equal to zero, transfer 230	to Page 17 and transfer 280 to	o Page 17, and to Part	t 4 of Shedul	e 101: Continuity of	CMT Cre	edit Carryovers.
CMT Credit Carryover available From S	Schedule 101			From <mark>2</mark> :	333	0.
Application of CMT Credit Carryovers						
A. Income Tax (before deduction of specified credi	ts)				190	0.
Gross CMT Payable Subtract: Foreign Tax Credit for CMT purposes		- From 277		<u> </u>		
If 276 - 277 is negative, enter NIL in 290		_ =		0	290	0.
Income Tax eligible for CMT Credit				=	300	0.
B. Income Tax (after deduction of specified credits))			+ From	230	0•
Subtract: CMT credit used to reduce income tax				[310	0.
Income Tax				=	320	0. Transfer to page 17
If A & B apply, 310 cannot exceed the lesser of	f 230, 300 and your CMT cr	redit carryover availal	ble 2333.			rransier to page 17
If only B applies, 310 cannot exceed the lesses	r of 230 and your CMT credit	carryover available	2333 .			

Erie Thames Powerlines Corporation 1800076 2002-12-31

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 430 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	8,038,524.
Retained earnings (if deficit, deduct) (Int.B. 3012R)	± 351	-126,527 .
Capital and other surpluses, excluding appraisal surplus (Int.B. 3012R)	+ 352	0.
Loans and advances (Attach schedule) (Int.B. 3013R)	+ 353	8,038,524.
Bank loans (Int.B. 3013R)	+ 354	0.
Bankers acceptances (Int.B. 3013R)	+ 355	0.
Bonds and debentures payable (Int.B. 3013R)	+ 356	0.
Mortgages payable (Int.B. 3013R)	+ 357	0.
Lien notes payable (Int.B. 3013R)	+ 358	0.
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) Contingent, investment, inventory and similar reserves (Int.B. 3012R)	+ 359 + 360	136,177 <u>.</u> 0.
Other reserves not allowed as deductions for income tax purposes (Attach schedule) (Int.B. 3012R)	+ 361	0.
Share of partnership(s) or joint venture(s) paid-up capital (Attach schedule(s)) (Int.B. 3017R)	+ 362	0.
Subtotal	= 370	16,086,698.
Subtract: Amounts deducted for income tax purposes in excess of amounts booked (Retain calculations. Do not submit.) (Int.B. 3012R) Deductible R & D expenditures and ONTTI costs deferred for income tax if not already deducted for book purposes (Int.B. 3015R)	- 371 _ - 372 _	628,751 <u>.</u> 0 <u>.</u>
Total Paid-up Capital	= 380	15,457,947.
Subtract: Deferred mining exploration and development expenses (s.62(1)(d)) (Int.B. 3015R)	- 381	0.
Electrical Generating Corporations Only - 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	0.
Net Paid-up Capital	= 390	15,457,947
Fligible Investments (Refer to Cuido and Int B. 2015D)		

Eligible Investments (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	0.
Mortgages due from other corporations	+ 403	0.
Shares in other corporations (certain restrictions apply) (Refer to Guide)	+ 404	0.
Loans and advances to unrelated corporations	+ 405	0.
Eligible loans and advances to related corporations (certain restrictions apply) (Refer to Guide)	+ 406	0.
Share of partnership(s) or joint venture(s) eligible investments (Attach schedule)	+ 407	0.
Total Eligible Investments	= 410	0.
continued on Page 10		

continued on Page 11

365 (366 if leap year)

If floating taxation year, refer to Guide

Erie Thames Powerlines Corporation

1800076

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 (exluding 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.

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.

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

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

20

See attached

Aggregate Taxable Capital

835

year, is NIL.

470

If 540 above is equal to or less than the TCD 503 on page 10, the corporation's Capital Tax for the taxation

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

531

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.

15,457,947 ÷ From 540 20,835,145 x From 503

5,000,000 = 541

709.

Transfer to 542

in Section E on page 12

S.s.69(2.1) Election Filed

591 (X if applicable)

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

1800076

DOLLARS ONLY

Capital Tax Calculation continued from Page 11

SECTION E
This section applies if the corporation is a member of an associated group and/or partnership whose total aggregate Taxable Capital 540 on page 11, exceeds the TCD 503 on page 10. Complete the following calculation and transfer the amount from 523 to 543, and complete the return from that point.
+ From 470
SECTION F
his section applies if a corporation is a member of an associated group and the associated group has filed a ss.69(2.1) election
+ From 470 0 x From 30 100.0000 x .3000% + 561 0 Ontario Allocation
- Capital tax deduction From 995 relating to your corporation's Capital Tax deduction, on Schedule 591 From 995 = 562 0.
Days in taxation year Total Capital Tax for the taxation year * 365 Transfer to 543 and complete (366 if leap year) Total Capital Tax for the taxation year * 365 Transfer to 543 and complete the return from that point

* If floating taxation year, refer to Guide.

	<i>3</i> 3,∠43€
Subtract: Specified Tax Credits applied to reduce capital tax payable (Refer to Guide)	0.
Capital Tax 543 - 546 (amount cannot be negative) -	35,245

Transfer to Page 17

Erie Thames Powerlines Corporation

1800076

2002-12-31

DOLLARS ONLY

Capital Tax continued from Page 12

Calculation of	of Capital	Tax for	Financial	Institutions
----------------	------------	---------	------------------	--------------

I.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.	
I.2. Other than Credit Unions	
(Retain details of calculations for amounts in boxes 565 and 570. Do not submit with this tax return.)	
Days in taxation year Lesser of adjusted Taxable Paid Up Capital and Basic Capital Amount in accordance with Division B.1 Days in taxation year S55 0 ÷ * 0 (366 if leap year) Ontario Allocation	= + 569 0•
Days in taxation year 570	= + 574 0•
Capital Tax for Financial Institutions – other than Credit Unions (before Section 2)	- = 575 0•
If floating taxation year, refer to Guide.	
2. Small Business Investment Tax Credit	
Retain details of eligible investment calculation and, if claiming an investment in CSBIF, retain the original letter approving he credit issued in accordance with the Community Small Business Investment Fund Act. Do not submit with this tax return.)	
Allowable Credit for Eligible Investments	- 585 0 •
Financial Institutions: Claiming a tax credit for investment in Community Small Business Investment Fund (CSBIF)? (x)	
Capital Tax – Financial Institutions 575 – 585	= 586 0 O on Page 12
Premium Tax (s.74.2 & 74.3) (Refer to Guide)	
1) Uninsured Benefits Arrangements X 2%	= 588 0.
2) Unlicensed Insurance (enter premium tax payable in 588 and attach a detailed schedule of calculations. If subject to tax under (1) above, add both taxes together and enter total tax in 588.)	
Applies to Insurance Brokers and other persons placing insurance for persons resident or property situated in Ontario with unlicensed insurers.	
Deduct: Specified Tax Credits applied to reduce premium tax (Refer to Guide)	_ 589 0.
Premium Tax 588 - 589	= 590 0•
	Transfer to page 17

1800076 2002-12-31 **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	-64,453
Add:				Transfer to Page 15
Federal capital cost allowance	+ 601	530,569.		
Federal cumulative eligible capital deduction	+ 602	41,098.		
Ontario taxable capital gain	+ 603	0.		
Federal non-allowable reserves. Balance beginning of year	+ 604	0.		
Federal allowable reserves. Balance end of year	+ 605	0.		
Ontario non-allowable reserves. Balance end of year	+ 606	0.		
Ontario allowable reserves. Balance beginning of year	+ 607	0.		
Federal exploration expenses (e.g. CEDE, CEE, CDE, COGPE)	+ 608	0.		
Federal resource allowance (Refer to Guide)	+ 609	0.		
Federal depletion allowance	+ 610	0.		
Federal foreign exploration and development expenses	+ 611	0.		
Crown charges, royalties, rentals, etc. deducted for Federal purposes (Refer to Guide)	+ 617	0.		
Management fees, rents, royalties and similar payments to non-arms' length non-residents		_		
Number of Days in Taxation Year				
Days after Dec. 31, 2002 and				
before Jan. 1, 2004 Total Days				
612 0_{\bullet} X 5 ÷ 12.5000 X 33 365 ÷ 73 365 = + 633	<u>0.</u>			
Days after				
Dec. 31, 2003 Total Days				
612 $0_{\bullet} \times 5 \div 14.0000 \times 34 0 \div 73 365 = +634$	<u>0.</u>			
Total add-back amount for Management fees, etc. 633 + 634 =	0.+ 613	0.		
Federal Scientific Research Expenses claimed in year from line 460 of fed. form T661	+ 615	0		
excluding any negative amount in 473 from Ont. CT23 Schedule 161	+ 015	0.		
Add any negative amount in 473 from Ont. CT23 Schedule 161	+ 616	0.		
Federal allowable business investment loss	+ 620	0.		
Total of other items not allowed by Ontario but allowed federally (Attach schedule)	+ 614	0.		
Total of Additions 601 to 611 + 617 + 613 + 615 + 616 + 620 + 614	= <u></u>	571,667 <u>.</u>	640	571,667
Deduct:				Transfer to Page 15
	+ 650	530,569•		
Ontario capital cost allowance (excludes amounts deducted under 675)	054	41,098		
Ontario cumulative eligible capital deduction	+ 651			
Federal taxable capital gain		0.		
Ontario non-allowable reserves. Balance beginning of year	+ 653	0.		
Ontario allowable reserves. Balance end of year	+ 654	0.		
Federal non-allowable reserves. Balance end of year	+ 655	0.		
Federal allowable reserves. Balance beginning of year	+ 656	0.		
Ontario exploration expenses (e.g. CEDE, CEE, CDE, COGPE) (Retain calculations. Do not submit.)	+ 657	0.		
Ontario depletion allowance	+ 658	0.		
Ontario resource allowance (Refer to Guide)	+ 659	0.		
Ontario current cost adjustment (Attach schedule)	+ 661	0.		
CCA on assets used to generate electricity from natural gas, alternative or renewable resources	+ 675	0.		
Subtotal of deductions for this page 650 to 659 + 661 + 675	681	571,667 .		
		Transfer to Page 15		

CT23 Page 15 of 20

Erie Thames Powerlines Corporation

1800076

2002-12-31

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 -64,453. Net Income (loss) for federal income tax purposes, per federal Schedule 1 571,667, = 640 Total of Additions on page 14 571,667, From = 681 Sub Total of deductions on page 14 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 662 intellectual property deducted in the current taxation year **ONTTI Gross-up deduction calculation:** Gross-up of CCA 100 662 <u>0.</u> X - From 662 From 30 100 Ontario Allocation Workplace Child Care Tax Incentive (WCCT) (Applies to eligible expenditures incurred prior to January 1, 2005.) 665 30.00% X = 666 Qualifying expenditures: 100 From 30 0000 Ontario Allocation Workplace Accessibility Tax Incentive (WATI) (Applies to eligible expenditures incurred prior to January 1, 2005.) 0 × 100.00% X 667 = 668 Qualifying expenditures: From 30 100.0000 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) 670 30.00% x 671 Qualifying expenditures: 100 From 30 0000Ontario Allocation **Educational Technology Tax Incentive (ETTI)** (Applies to eligible expenditures incurred prior to January 1, 2005.) 100 0• x 15.00% x ₌ 673 0. Qualifying expenditures: 100 0000 Ontario Allocation + 678 0. Ontario allowable business investment loss + 679 0. Ontario Scientific Research Expenses claimed in year in | 477 | from Ont. CT23 Schedule 161 Amount added to income federally for an amount that was negative on + 677 federal form T661, line 454 or 455 (if filed after June 30, 2003) + 664 0. Total of other deductions allowed by Ontario (Attach schedule) 571,667. **Total of Deductions** 571.667 **Net income (loss) for Ontario Purposes** = 690

Subtotal

Balance at End of Year

0

0

749

739

0

759

Erie Thames Powerlines Corporation

1800076 **DOLLARS ONLY Continuity of Losses Carried Forward Total Capital Losses Listed Personal Limited Partnership** Non-Capital Losses **Farm Losses Restricted Farm** Losses **Property Losses** Losses (6) 700 (2) 710 (2) 720 (2) 730 740 750 Balance at Beginning of Year 0 820,472 701 711 721 731 741 751 Add: Current year's losses (7) 64,453 702 712 722 732 752 Losses from predecessor corporations (3) 0 0 703 733 713 723 743 753 Subtotal 64,453 Subtract: 704 (2) 715 (2)(4) 724 (2) 734 (2)(4) 744 (4) 754 (4) Utilized during the year to reduce taxable income 705 725 735 745 Expired during the year 0 (2) to Page 17 736 (2) to Page 17 to Page 17 (2) to Page 17 706 (2)716 726 746 Carried back to prior years to reduce taxable income (5) 707 717 737 727 747 757

0

729

Analysis of Balance at End of Year by Year of Origin

709 (8)

0

884,925

719

Year of Oi (oldest year year mo		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 ta		817 (9)	860 (9)		850	870
1994-0		0	0		0	0
801 8th preceding ta		818 (9)	861 (9)		851	871
1995-0		0	0		0	0
7th preceding to		819 (9)	862 (9)		852	872
1996-0		0	0		0	0
803 6th preceding ta		820	830	840	853	873
1997-0	09-30	0	0	0	0	0
804 5th preceding ta	exation year	821	831	841	854	874
1998-0		0	0	0	0	0
4th preceding ta	axation year	822	832	842	855	875
1999-0		0	0	0	0	0
3rd preceding to	axation year	823	833	843	856	876
2000-0		0	0	0	0	0
2nd preceding to		824	834	844	857	877
2001-0		0	0	0	0	0
1st preceding ta		825	835	845	858	878
2001-1		820,472	0	0	0	0
809 Current taxa	,	826	836	846	859	879
2002-1		64,453	0	0	0	0
Total		829	839	849	869	889
		884,925	0	0	0	0

Notes:

- (1) Non-capital losses include allowable business investment losses, fed.s.111(8)(b), as made applicable by s.34.
- 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.
- 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.
- Where a limited partner has limited partnership losses, attach loss calculations for each partnership.
- 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,

1800076

Non-Capital

Losses

2002-12-31

CT23 Page 17 of 20

DOLLARS ONLY

Restricted Farm

Losses

Erie Thames Powerlines Corporation

Application of Losses

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.

Corporation's Tax Account No. (MOF) on the back of cheque or money order.

(Refer to Guide for other payment methods.)

- 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:
 - 1) the first day of the taxation year after the loss year,

Total Capital

Losses

- 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.

Farm Losses

Total amount of loss	64,453 0 0 0
Deduct: Loss to be carried back to preceding taxation years and applied to reduce taxable income	04,400
Predecessor Ontario Corporation's Taxation Year Ending Tax Account No. (MOF) year month day	911 921 931 941
3rd preceding901	0 0 0
2) 2nd preceding 902	$ \begin{bmatrix} 912 \\ 0 \end{bmatrix} $ $ \begin{bmatrix} 922 \\ 0 \end{bmatrix} $ $ \begin{bmatrix} 932 \\ 0 \end{bmatrix} $ $ \begin{bmatrix} 942 \\ 0 \end{bmatrix} $
i) 1st preceding	913 923 933 943
Total loss to be carried back	From 706 From 716 From 726 From 736
Balance of loss available for carry-forward	0 0 0 919 929 939 949
Salarice of 1033 available for early forward	64,453 0 0 0
Summary	Certification
ncome tax + From 230 or 320	· · · · · · · · · · · · · · · · · · ·
Corporate Minimum Tax + From 280	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.
Capital Tax + From 550 35 , 245.	I found have a settle at the after a set of a test and a set of a set of a set of a set of a set of a set of a
Premium Tax + From 590	the Corporations Tax Act. The method of computing income for this taxation year
Total Tax Payable = 950 35,245	statement attached.
Subtract: Payments 960 6,989,	Name (please print)
Capital Gains Refund (s.48)	ISSEDEV DETTIT
Qualifying Environmental Trust Tax Credit (Refer to Guide) 985	JEFFREY PETTIT Title
Specified Tax Credits (Refer to Guide) 955	
Other (specify)	PRESIDENT Full Decidence Address
3alance= 970 28,256	143 BELL STREET
f payment due Enclosed * 990 28,256	
f overpayment: Refund (Refer to Guide) = 975	ON CA NEC SIZE
year month day Apply to 980 0	ON CA N5C-3K5 Signature Date
(Includes credit interest) Make your cheque (drawn on a Canadian financial institution) or a money order	2003-05-30
in Canadian funds, payable to the Minister of Finance and print your Ontario	Note: Section 76 of the <i>Corporations Tax Act</i> provides penalties for making false

or misleading statements or omissions.



Ministry of Finance Corporations Tax Branch PO Box 620 33 King Street West

Paid-Up Capital: Loans and Advances

Oshawa ON L1H 8E9		
Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
Erie Thames Powerlines Corporation	1800076	2002-12-31
Loans or Advances Credited or Advanced to Corporation (includes accounts payable to related parties outstanding at the taxation and accounts payable to non-related parties outstanding for 365 days or	year end for 120 days or more, more at the taxation year end)	
		+ 0
		+ 0
		+ 0
		+ 0
		+ 0
		+ 0
		+ 0
		+ 0
		+ 0
		0
		0
		+ 0
		+ 0
		+ 0
		+ 0
		+ 0
		+ 0
		+ 0
		+ 0
		+ 0
		+ 0
		+ 0
	To o Transfer to 353 of the CT	t al = 8,038,524

Erie Thames Powerlines Corporation
Corp. Tax Acct. No.: 1800076

Year Ended:

Ont. Sch. 008 2002-12-31

Ministry of Finance

Corporations Tax Branch

PO Box 620

33 King Street West

Oshawa ON L1H 8E9

Summary of Capital Cost Allowance

Is the corporation electing under regulation 1101(5g)? [Y/N] N

1	2	3	4	5	6	7	8	9	10	11	12	13
Class	Ontario	Cost of	Net	Proceeds	Ontario	50% rule	Reduced	CCA	Recapture	Terminal	Ontario	Ontario
number	unde-	acquisitions	adjustments	of	unde-	(1/2 of	unde-	rate	of	loss	capital	unde-
	preciated	during the	(show	dispositions	preciated	the amount,	preciated	8	capital		cost	preciated
	capital	year (new	negative	during the	capital	if any, by	capital		cost		allowance	capital
	cost at the	property	amounts in	year	cost	which the	cost		allowance		(column 8	cost
	beginning	must be	brackets)	(amount	(column 2	net cost	(column 6				multiplied	at the end
	of the year	available		not to	plus	of	minus				by	of the year
	(unde-	for use)		exceed	column 3	acquisitions	column 7)				column 9;	(column 6
	preciated			the capital	or minus	exceeds					or a lower	minus
	capital			cost)	column 4	column 5)					amount)	column 12)
	cost at the				minus							
	end of the				column 5)							
	prior year's											
	CCA	See note 1				See note 2						
	schedule)	below				below						
									_			
1	106,330	0	0	0	106,330	0	106,330	4	0		0 4,253	102,077
1	186,498	0	0	31,693	154,805	0	154,805	4	0		0 6,192	148,613
1	820,348	79,565	0	0	899,913	39,782	860,131	4	0		0 34,405	865,508
1	11,454,099	1,063,830	0	0	12,517,929	531,915	11,986,014	4	0		0 479,441	12,038,488
8	6,896	0	0	0	6,896	0	6,896	20	0		0 1,379	5,517
10	4,689	0	0	0	4,689	0	4,689	30	0		0 1,407	3,282
10	9,957	0	0	0	9,957	0	9,957	30	0		0 2,987	6,970
12	505	0	0	0	505	0	505	100	0	1	0 505	0
stotal	12,589,322	1,143,395	0	31,693	13,701,024	571,697	13,129,327		0	1	0 530,569	13,170,455

Erie Thames Powerlines Corporation Corp. Tax Acct. No. : 1800076

Year Ended:

Ont. Sch. 008 2002-12-31

Ministry of Finance

Corporations Tax Branch

PO Box 620

33 King Street West

Oshawa ON L1H 8E9

Summary of Capital Cost Allowance

Is the corporation electing under regulation 1101(5g)? [Y/N] N

1	2	3	4	5	6	7	8	9	10	11	12	13
Class	Ontario	Cost of	Net	Proceeds	Ontario	50% rule	Reduced	CCA	Recapture	Terminal	Ontario	Ontario
number	unde-	acquisitions	adjustments	of	unde-	(1/2 of	unde-	rate	of	loss	capital	unde-
	preciated	during the	(show	dispositions	preciated	the amount,	preciated	%	capital		cost	preciated
	capital	year (new	negative	during the	capital	if any, by	capital		cost		allowance	capital
	cost at the	property	amounts in	year	cost	which the	cost		allowance		(column 8	cost
	beginning	must be	brackets)	(amount	(column 2	net cost	(column 6				multiplied	at the end
	of the year	available		not to	plus	of	minus				by	of the year
	(unde-	for use)		exceed	column 3	acquisitions	column 7)				column 9;	(column 6
	preciated			the capital	or minus	exceeds					or a lower	minus
	capital			cost)	column 4	column 5)					amount)	column 12)
	cost at the				minus							
	end of the				column 5)							
	prior year's											
	CCA	See note 1				See note 2						
	schedule)	below				below						
Total	12,589,322	1,143,395	0	31,693	13,701,024	571,697	13,129,327		0	0	530,569	13,170,455
	=======	=======	=======	=======	=======		Enter	in boxes	======= s [650]	[650]	[650] on	the CT23

- Note 1. 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) of the "Income Tax Act" (Canada).
- Note 2. The net cost of acquisitions is the cost of acquisitions plus or minus certain adjustments from column 4.
- Note 3. If the taxation year is shorter than 365 days, prorate the CCA claim.
- 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.

CCH Canadian Ltd. - Corporate Taxprep, 2004/2005 CT23, ver 1-2005



Ministry of Finance

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

Ontario Cumulative Eligible Capital Deduction Schedule 10

(For taxation years 2000 and later)

Corporatio	on's Legal Name			(MOF)	x Account No.	Taxation Year End
Erie Thames Powerlines Corporation			1800076		2002-12-31	
	e by a corporation that has eligibl arate cumulative eligible capital a	e capital property. ccount must be kept for each busi	ness.			
Part 1 -	Calculation of current yea	r deduction and carry-forwa	ard			
Ontario C	cumulative eligible capital – balance	at end of preceding taxation year (if r	egative, enter zero)			587,111 ^A
Add:	Cost of eligible capital property acc	uired during the taxation year	+	0 ^B		
	Amount transferred on amalgamati	on or wind-up of subsidiary		0°		
	Ç		_	0 ^D		
Total of E	,			0	X 0.75 =	0 ^E
Subtota				<u> </u>		587,111 ^F
					= <u>L</u>	007,111
Deduct:	from the disposition of all eligible ca	lays and expenses not otherwise dec apital property during the taxation yea	ır + _	0 ^{G}		
	The gross amount of a reduction in as provided for in subsection 80(7)	respect of a forgiven debt obligation of the <i>Income Tax Act</i> (Canada)	+	0 H		
	1 ()		+ _	0 1		
Total of 0	, Э + H + I		=	0	X 0.75 =	0,
Ontario d	cumulative eligible capital balance	F-J			=	587,111 ^K
If K is n	egative, enter zero at line M and p	roceed to Part 2				
					F	
Current y	year deduction 587	<u>,111 ^K X 7.00%*</u>			=	41,098 L
* The ma	ximum current year deduction is 7%.	However, you can claim any amoun	t up to the maximum		Enter am	ount in box 651 of the CT23
Ontario o	cumulative eligible capital - closing	g balance K – L (if negative, enter z	em)		_ [546,013 ^M
		tion of 7% may be claimed. Taxation	•		– L	0 10,010
		m amount prorated for the number of				
Part 2 -	Amount to be included in Only complete this part if the an	income arising from dispos	ition			
Amount fr	rom line K above (show as a positive	amount)				0 N
Total cum	nulative eligible capital deductions fro	,		1	<u> </u>	U
	rears beginning after June 30, 1988			0.	1	
	Il amounts which reduced cumulative rent or prior years under subsection to			0 ²		
	umulative eligible capital deductions	claimed for	03			
•	rears beginning before July 1, 1988 balances in the cumulative eligible care.	anital account	0			
that were	included in income for taxation years	beginning	04			
	ly 1, 1988		0	0 ⁵		
	duct line 4	,		06		
	•	taxation years ending after February	•	0		0°
				0]	0 P
Amount o	,	0 X 1/2				0 0
		0				0 R
	n line R	0 X 2/3 *				S
						<u>0</u> т
					-	0
Amount	to be included in income S + T					0

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



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

Taxable Capital of Associated Corporations

(Applicable to an associated group that has a permanent establishment in Canada)

Schedule CT21

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
rie Thames Powerlines Corporation	1800076	2002-12-31

This schedule must be completed in determining the aggregate taxable capital of an associated group and/or partnership that has a permanent establishment (PE) in Canada.

Name of Associated Corporation (Must have a PE in Canada)	Corporations Tax Account No. (MOF) (if applicable)	Taxation Year End	Taxable Capital
ERIE THAMES SERVICES CORPORATION	1800077	2002-12-31	⁺ 4,058,165
ERIE THAMES POWER CORPORATION	1800075	2002-12-31	⁺ 1,319,033
			+
			+
			+
			+
			+
			+
			+
			+
			+
			_
			<u>'</u>
			+
			+
			+
			+
			+
			+
			+
			+
			+
	Aggregat	e of taxable capital	= 5 377 108

5,377,198

Transfer to box 540 of the CT23



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

Corporate Minimum Tax (CMT)

Page 1 of 3

CT23 Schedule 101			g
Corporation's Legal Name	Ontario Corpo	prations Tax Account No. (MOF)	Taxation Year End
Erie Thames Powerlines Corporation		1800076	2002-12-31
Part 1: Calculation of CMT Base			
Banks - Net income/loss as per report accepted by Superintendent of Financial Institutions under the Bank Act (Canada), adjusted so consolidation/equity methods are not used.	(SFI)		
Life Insurance corporations - Net income/loss before Special Additional Tax as determine	ed under s.57.1(2)(c) or (d)		
Net Income/Loss (unconsolidated, determined in accordance with GAAP)		± 2100	-234,263
Subtract (to the extent reflected in net income/loss):			
Provision for recovery of income taxes / benefit of current income taxes	+ 2101	0.	
Provision for deferred income taxes (credits) / benefit of future income taxes	+ 2102	17,815.	
Equity income from corporations	===	0.	
Share of partnership(s)/joint venture(s) income	1 2:00	0.	
Dividends received/receivable deductible under fed.s.112	+ 2105	0.	
Dividends received/receivable deductible under fed.s.113	+ 2106	0.	
Dividends received/receivable deductible under fed.s.83(2)	+ 2107	0.	
Dividends received/receivable deductible under fed.s.138(6)	+ 2108	0.	
` ,		<u> </u>	
Federal Part VI.1 tax paid on dividends declared and paid, under fed.s.191.1(1)	+ 2109	0.	
Subtotal		17,815 2110	17,815
Add (to extent reflected in net income/loss):	_		,
	+ 2111	28,060.	
Provision for current taxes / cost of current income taxes			
Provision for deferred income taxes (debits) / cost of future income taxes	+ 2112	0•	
Equity losses from corporations	· <u> </u>	0.	
Share of partnership(s)/joint venture(s) losses	+ 2114	U•	
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	0.	
Subtotal	=	28,060• + 2116	28,060
Add/Subtract:			
Amounts relating to s.57.9 election/regulations for disposals etc. of property for curre	nt/prior years		
** Fed.s.85+ 2117	0 or - 2118	0.	
** Fed.s.85.1+ 2119	0 • or – 2120	0.	
** Fed.s.97+ 2121	0 • or – 2122	0.	
th Americate relation to conclusions (feel a 07) as			
prescribed in regulations for current/prior years - + 2123	0 or - 2124	0.	
** Amounts relating to wind-ups (fed.s.88) as prescribed in regulations for current/prior years + 2125	0 • or – 2126	0.	
** Amounts relating to s.57.10 election/regulations for replacement re fed.s.13(4), 14(6) and 44 for current/prior years + 2127	0 • or - 2128	0.	
current/prior years + 2127 Interest allowable under ss.20(1)(c) or (d) of ITA to the extent not	U • or - 2120	U•	
otherwise deducted in determining CMT adjusted net income	- 2150	0.	
Subtotal (Additions) =	0.	+ 2129	0.
Subtotal (Subtractions)	=	0. – 2130	0.
** Other adjustments		<u>+</u> 2131	0.
Subtotal ± 2100 - 2110 + 2116 + 2129 - 2130 ± 2131			-224,018
** Share of partnership(s)/joint venture(s) adjusted net income/loss		± 2133	0.
Adjusted net income (loss) (if loss, transfer to 2202 in Part 2: Continuity of CMT Los	sses Carried Forward.)	= 2134	-224,018
		0.	
Deduct: * CMT losses: pre-1994 Loss	2210 2211	0.	
* CMT losses: other eligible losses		0 2135	0.
* CMT losses applied cannot exceed adjusted net income or increase a loss	=	U • - [2135]	U,
** Retain calculations. Do not submit with this schedule.			
CMT Base		= 2136	0.

Corporate Minimum Tax (CMT) CT23 Schedule 101

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
Erie Thames Powerlines Corporation	1800076	2002-12-31

Part 2: Continuity of CMT Losses Carried Forward

Balance	at Beginning of year NOTES (1), (2)		+ 2	2201	773,329.
Add:	Current year's losses	+ 2202	224,018.		
I	Losses from predecessor corporations on amalgamation NOTE (3)	+ 2203	0.		
I	Losses from predecessor corporations on wind-up NOTE (3)	+ 2204	0.		
	Amalgamation (x) 2205 Yes Wind-up (x) 2206 Yes				
Subtotal		=	224,018. + 2	2207	224,018.
Adjustmen	ts (attach schedule)		± [2	2208	0.
CMT loss	ses available 2201 + 2207 ± 2208		= <u>2</u>	2209	997,347.
Subtract:	Pre-1994 loss utilized during the year to reduce adjusted net income	+ 2210	0.		
	Other eligible losses utilized during the year to reduce adjusted net income NOTE (4)	+ 2211	0.		
	Losses expired during the year	+ 2212	0.		
Subtotal		=	0.	2213	0.
Balances	s at End of Year NOTE (5) 2209 - 2213		= [2	2214	997,347.

Notes:

- 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 s.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.

(oldest year first) CMT Losses of Corporation of Predecessor Congression 2240 9th preceding taxation year 2260 2280 2241 8th preceding taxation year 2261 2281 1995-09-30 0 2242 7th preceding taxation year 2262 2282	0 0
2240 9th preceding taxation year 2260 0	0
2240 2280 2280 2280 2280 2280 2281 2281 2282 2282 2282 2280 2280 2280 2280 2280 2280 2280 2280	0
2241 8th preceding taxation year 2261 2281 1995-09-30 0 2242 7th preceding taxation year 2262 2282	0
1995 – 09 – 30 0 2242 7th preceding taxation year 2262 2282	0
7th preceding taxation year 2262 2282	0
2242	_
1006 00 00	_
1996-09-30 0 0	
2243 6th preceding taxation year 2263 2283	_
1997-09-30	0
2244 5th preceding taxation year 2264	
1998-09-30 0	0
2245 4th preceding taxation year 2265	
1999-09-30	0
2246 3rd preceding taxation year 2266	
2000-09-30	0
2247 2nd preceding taxation year 2267	
2001-09-30	0
2248 1st preceding taxation year 2268	
2001-12-31 773,329	0
2249 Current taxation year 2269	
2002-12-31 224,018	0
Totals 2290	
997,347	0

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

Corporate Minimum Tax (CMT) CT23 Schedule 101

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
	400070	0000 40 04
Erie Thames Powerlines Corporation	1800076	2002-12-31

Part 4: Continuity of CMT Credit Carryovers		
Balance at Beginning of year NOTE (1)	2301	0.
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 the 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	r	
Current year's CMT credit (if negative, enter NIL) 280 or 347 - 2305 =	2310	0.
CMT Credit Carryovers from predecessor corporations NOTE (3)	2325	0.
Amalgamation (x) 2315 Yes Wind-up (x) 2320 Yes		
Subtotal 2301 + 2310 + 2325	2330	0.
Adjustments (Attach schedule)	£ 2332	0.
	2333	0.
Subtract: CMT Credit utilized during the year to reduce income tax	8 of the	CT23 or Page 6 of the CT8
(310 on page 8 of the CT23 or 351 on page 6 of the CT8.) + From 310 or 351 O•		
CMT Credit expired during the year + 2334 0.		2
Subtotal= 0.	2335	0.
Bolones of End of Voor More (n. 2002)	2336	Λ

Notes:

- (1) Where acquisition of control of the corporation has occurred, the utilization of CMT credits can be restricted. (see s.43.1(5))
- (2) The CMT credit of life insurance corporations can be restricted (see s.43.1(3)(b)).
- (3) 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	2360	2380
2341	8th preceding taxation year 1995 – 09 – 30	2361	2381
2342	7th preceding taxation year 1996-09-30	2362	2382
2343	6th preceding taxation year 1997-09-30 5th preceding taxation year	2363	2383
2344	1998-09-30 4th preceding taxation year	0	0
2345	1999-09-30 3rd preceding taxation year	2365	0
2346	2000-09-30 2nd preceding taxation year	0	0
2347	2001-09-30 1st preceding taxation year	0	0
2348	2001-12-31 Current taxation year	0	0
2349	2002-12-31	0	0
Totals	5	2370	2390

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



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

Corporate Minimum Tax - Associated Corporations

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
Erie Thames Powerlines Corporation	1800076	2002-12-31

Name of Associated Corporation (Canadian and Foreign)	Corporations Tax Number	Taxation Year End	Total Assets	Total Revenue
ERIE THAMES SERVICES CORPORATION	1800077	2002-12-31	+ 6,256,882	+ 5,721,071
ERIE THAMES POWER CORPORATION	1800075	2002-12-31	+ 11,532,822	+ 545,379
			+	+
			+	+
			+	+
			+	+
			+	+
			+	+
			+	+
			+	+
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			+	+
			+	+
		Totala		

of the CT23 Transfer to of the CT23

Erie Thames Powerlines Corporation
Account/Business No.: 863719498RC0001

Year Ended:

Instal-Fed. 2002-12-31

- FEDERAL TAX INSTALMENTS

For The Taxation Year Ended: 2003-12-31

The following is a list of federal instalments payable for the current taxation year. The last column indicates the instalments payable to Revenue Canada. The instalments are due no later than on the dates indicated, otherwise non-deductible interest will be charged. A cheque or money order should be made payable to the Receiver General. Payment may be made either to an authorized financial institution or filed with form T9 (instalment form) and addressed to the appropriate Revenue Canada Taxation Centre.

	Instalments	Instalments	Cumulative	Instalments
Date	Required	Paid	Difference	Payable
2003-01-31	2,392	0	0	2,392
2003-02-28	2,392	0	0	2,392
2003-03-31	2,392	0	0	2,392
2003-04-30	2,392	0	0	2,392
2003-05-31	2,392	0	0	2,392
2003-06-30	2,392	0	0	2,392
2003-07-31	2,392	0	0	2,392
2003-08-31	2,392	0	0	2,392
2003-09-30	2,392	0	0	2,392
2003-10-31	2,392	0	0	2,392
2003-11-30	2,392	0	0	2,392
2003-12-31	2,392	0	0	2,392
Total	28,704	0		28,704
	========	========		========

Page 1 of (1 or 3)

Corporate Taxprep / Taxprep des sociétés - TP-11

	Iment Method Chosen [1-3]: 1 alment Base Method		
	are starting late, indicate the MONTH in which you want them uary, 2=February, etc.) 1		
— 1. 1st INST	FALMENT BASE METHOD		
1st Instalment (Amount (I) Be	Base Amount low)	28,696 / 12 =	2,392
		Monthly Instalments Required	2,392
2. COMBIN	NED 1st AND 2nd INSTALMENT BASE METHOD		
2nd Instalment	t Base Amount:		
Indicate:	Part I Tax	0 28,220 0	
	Total	28,220 / $12 = (A)$	2,352
Less: 1/12 of E	Estimated Current Yr Credits [(H) below / 12]		0
Each of the firs	st 2 Instalment Payments	= (B)	2,352
Total tax from (Less: Amount	(I) below	28,696 4,704	
		23,992 / 10 =	2,400
Each of the rer	maining 10 Instalment Payments		2,400
— 3. ESTIMA	TED TAX METHOD		
Instalment Bas (Amount (I) Be	se Amount low)	0 / 12 =	0
		Monthly Instalments Required	0
	Corporate Taxpr	ep / Taxprep des sociétés - TP-11	Page 2 of 3

Instal-Fed.

2002-12-31

Erie Thames Powerlines Corporation
Account/Business No.:863719498RC0001 Year Ended:

Erie Thames Powerlines Corporation In Account/Business No.:863719498RC0001 Year Ended: 2002-12-31

INSTALMENT BASE CALCULATION Estimated 1st Instalment Tax **Base Method** Method ======== **CALCULATION OF TAX PAYABLE** Total of: Federal Part I Tax......... Subtotal (A) Less Total of: Non-Business Foreign Tax Credit............. Federal Political Contribution Tax Credit....... Investment tax credit per Schedule 31 and Subtotal (B) Total Part I Tax Payable (A) - (B) (D) 28,696 (D.1) Total Parts I, I.3, VI, VI.I and 28,696 Adjustment for Short Taxation Years: 28,696 U (G) Less - Estimated Current Year Credits: \cap Provincial and Territorial Capital NRO Allowable Refund per Sch. 26................ 28,696

Instal-Fed.

Erie Thames Powerlines Corporation Instal-Ont. Corp. Tax Acct. No.:1800076 Year Ended: 2002-12-31

ONTARIO TAX INSTALMENTS

For The Taxation Year Ended: 2003-12-31

The following is a list of Ontario instalments payable for the current taxation year. The last column indicates the instalments payable to the Ontario Ministry of Revenue. The instalments are due no later than on the dates indicated otherwise non-deductible interest will be charged. A cheque or money order should be made payable to the Minister of Finance. Payment may be made either to a chartered bank in Ontario or filed with an instalment form and addressed to:

Ministry of Revenue (Ontario) Corporation Tax Branch P.O. Box 620 33 King Street West Oshawa, Ontario L1H 8E9

Quarterly Instalment				
Date	Instalments Required	Instalments Paid	Cumulative Difference	Instalments Payable
2003-03-31	. 0	0	0	0
2003-06-30	0	0	0	0
2003-09-30	Ō	0	Ō	0
2003-12-31	0	0	0	0
	0	0		0
	========	========		========

	Instalments	Instalments	Cumulative	Instalments
Date	Required	Paid	Difference	Payable
2003-01-31	2,938	0	0	2,938
2003-02-28	2,938	0	0	2,938
2003-03-31	2,938	0	0	2,938
2003-04-30	2,938	0	0	2,938
2003-05-31	2,938	0	0	2,938
2003-06-30	2,938	0	0	2,938
2003-07-31	2,938	0	0	2,938
2003-08-31	2,938	0	0	2,938
2003-09-30	2,938	0	0	2,938
2003-10-31	2,938	0	0	2,938
2003-11-30	2,938	0	0	2,938
2003-12-31	2,938	0	0	2,938
Total	35,256	0		35,256
iolai	33,230	========		33,230

Page 1 of (1 or 3)

Erie Thames Powerlines Corporat Corp. Tax Acct. No.:1800076		Ended: 2002-12-33	nstal-Ont.
Indicate Instalment Method Chosen [1-3]: 1			
1. 1st Instalment Base Method 2. Combined 1st and 2nd Instalment Base Method 3. Estimated Tax Method			
Do not used the quarterly payment even if applicable "X payments	•		[]
If instalments are starting late, indicate the MONTH in w to start (1=January, 2=February, etc.) 1	hich you want them		
1. 1st INSTALMENT BASE METHOD			
1st Instalment Base Amount (Amt (I) Below)		35,245 / 12 =	2,938
		Monthly Instalments Required	2,938
		Quarterly Instalments Required	0
2. COMBINED 1st AND 2nd INSTALMENT BASE	METHOD —		
2nd Instalment Base Amount:			
Indicate: Income Tax, C.M.T	• • • • • • • • • • • • • • • • • • • •	0 39,404	
	Total	39,404 / $12 = (A)$	3,284
Each of the first 2 Instalment Payments			3,284
Total tax from (I) below Less: Amount (A) above x 2		35,245 6,568	
		28,677 / 10 =	2,868
Each of the remaining 10 Instalment Payments		=	2,868
		Quarterly Instalments Required	0
3. ESTIMATED TAX METHOD			
Instalment Base Amount			
(Amt (I) Below)		0 / 12 =	0
		Monthly Instalments Required	0
		Quarterly Instalments Required	0
			Page 2 of 3

Erie Thames Powerlines Corporation Instal-Ont. Corp. Tax Acct. No.:1800076 Year Ended: 2002-12-31

INSTALMENT BASE CALCULATION		
	1st Instalment Base Method	Estimated Tax Method
Ontario Taxable Income	0	0
CALCULATION OF TAX PAYABLE Gross Ontario Tax	0	0
Less Total of: Incentive Deduction for an S.B.C., net of surtax. Manufacturing and Processing Profits Credit. Additional deduction for credit unions. Credit for foreign taxes paid. Credit for Investment in S.B.D.C. Specified credits applied against income tax.	. 0 . 0 . 0	0 0 0 0 0
Total Deduction and Credits (B)	0	0
Income Tax (A) - (B) = (C)	0	0
Add: Capital Tax	35,245 0 0	0 0 0
Total Income Tax and Other Taxes (C+D+E+F) = (G)	35,245	0
Adjustment for Short Taxation Years x 365 / number of days in year if < 365	35,245	365 / 365 0 0
(1)	35,245	0

Page 3 of 3

CCH Canadian Ltd. - Corporate Taxprep, 2004/2005 CT23, ver 1-2005

Agence des douanes et du revenu du Canada

T2 CORPORATION INCOME TAX RETURN

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 corresponding items in 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, see items 1 to 5 in the guide.

	200
	Code 0401
055	Do not use this area
ı	

	Identification ————					
Busi	ness Number (BN)	· 001 863719498RC0001				
Corp	oration's name	· 001 863719498RC0001				
002	Erie Thames Powerlines Corp	ooration				
	he corporation changed its name the last time we were notified?	003 1 Yes 2 No X		have a copy of amendment?	004 1 Yes	2 No
	ess of head office		To which taxation	n year does this return app	ply?	
	he address changed since the me we were notified?	010 1 Yes 2 No X	Taxati	on year start	Taxation ye	ear-end
				3-01-01	2003-12	
	143 BELL STREET, P.O. BO	X 15/		Y/MM/DD acquisition of control	YYYY/MI	W/UU
012	City	Province, territory, or state	to which subsection	on 249(4) applies since	063 1 Yes	2 No X
015	INGERSOLL	016 ON	the previous taxat	ion year?	063	2110 🔨
	Country (other than Canada)	Postal code/ZIP code	If Yes, give the da	te control was	065	
017		018 N5C-3K5	acquired		YYYY/M	M/DD
	ng address (if different from head offine address changed since the last	ce address)	Is the corporation	n a professional		
	we were notified?	. 020 1 Yes 2 No X	corporation that a partnership?	is a member of	067 1 Yes	2 No X
021	<u>c/o</u>		Is this the first ye	par of filing after:		
022			Incorporation?		070 1 Yes	2 No X
023			Amalgamation?		070 1 Yes	2 No X
	City	Province, territory, or state	If Yes, complete a	nd attach Schedule 24.		
025	Country (other than Canada)	Postal code/ZIP code	Has there been a	windup of a subsidiary		
027		028	under section 88 taxation year?	during the current	072 1 Yes	2 No X
	tion of books and records		If Yes, complete a	and attach Schedule 24.		
chang	he location of books and records ged since the last time we were ed?	. 030 1 Yes 2 No X	Is this the final ta amalgamation?	exation year before	076 1 Yes	2 No X
031	143 BELL STREET, P.O. BO	X 157				
032			Is this the final red	•	078 1 Yes	2 No X
	City	Province, territory, or state				
035	INGERSOLL	036 ON	Is the corporation	n a resident of Canada?		
	Country (other than Canada)	Postal code/ZIP code	080 1 Yes X	2 No lf No, gi	ive the country of reside	nce.
037	-	038 N5C-3K5	081			
040	Type of corporation at the end of t		Is the non-reside	nt corporation claiming		
1	X Canadian-controlled private corporation (CCPC)	4 Corporation controlled by a public corporation	treaty?	der an income taxnd attach Schedule 91.	082 1 Yes	2 No X
2	Other private corporation	Other corporation (specify, below)		is exempt from tax under	section 149. tick	
3	Public corporation		one of the follow	ing boxes:	,	
			085 1	Exempt under paragraph	. , , , , ,	
	type of corporation changed during axation year, provide the effective		3	Exempt under paragraph		
	of the change	YYYY/MM/DD	4	Exempt under paragraph Exempt under other parag	. , . ,	
		ד ד ד ז //۱۷۱۱۷۱/טט	· <u></u>	in paragrama	,	

Erie Thames Powerlines Corporation 863719498RC0001 2003-12-31

Attachments

Financial statement information: Use GIFI schedules 100, 125, and 141, * We do not print these schedules. Schedules – Answer the following questions. For each Yes response, attach to the T2 return the schedule that applies. Schedule Guide item Is the corporation related to any other corporations? Does the corporation have any non-resident shareholders? Is the corporation an associated Canadian-controlled private corporation? Is the corporation an associated Canadian-controlled private corporation that is claiming the expenditure limit? 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 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? Has the corporation paid any royalties, management fees, or other similar payments to residents of Canada? Is the corporation claiming a deduction for payments to a type of employee benefit plan? T5004 Is the corporation claiming a loss or deduction from a tax shelter acquired after August 31, 1989? T5013 Is the corporation a member of a partnership for which a partnership identification number has been assigned? 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? Did the corporation have any foreign affiliates during the year? Has the corporation made any payments to non-residents of Canada under subsections 202(1) and 105(1) of the federal Income Tax Regulations? T106 Has the corporation had any non-arm's length transactions with a non-resident? Has the corporation made payments to, or received amounts from, a retirement compensation arrangement in the year? For private corporations: Does the corporation have any shareholders who own 10% or more of the corporation's common and/or preferred shares? Is the net income/loss shown on the financial statements different from the net income/loss for income tax purposes? Has the corporation made any charitable donations, gifts to Canada, a province or a territory, or gifts of cultural or 78-81 ecological property? 82,104 Has the corporation received any dividends or paid any taxable dividends for purposes of the dividend refund? 69-76 Is the corporation claiming any type of losses? Is the corporation claiming a provincial or territorial tax credit or does it have a permanent establishment in more than one jurisdiction? Has the corporation realized any capital gains or incurred any capital losses during the taxation year? i) 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? Does the corporation have any property that is eligible for capital cost allowance? Does the corporation have any property that is eligible capital property? Does the corporation have any resource-related deductions? Is the corporation claiming reserves of any kind? Is the corporation claiming a patronage dividend deduction? Is the corporation a credit union claiming a deduction for allocations in proportion to borrowing or an additional deduction? Is the corporation an investment corporation or a mutual fund corporation? Was the corporation carrying on business in Canada as a non-resident corporation? Is the corporation claiming any federal or provincial foreign tax credits, or any federal or provincial logging tax credits? Is the corporation a non-resident-owned investment corporation claiming an allowable refund? Does the corporation have any Canadian manufacturing and processing profits? Is the corporation claiming an investment tax credit? T661 Is the corporation claiming any scientific research and experimental development expenditures? 33/34/35 Is the corporation subject to gross Part I.3 tax? Is the corporation a member of a related group with one or more members subject to gross Part I.3 tax? Is the corporation claiming a surtax credit? Is the corporation subject to gross Part VI tax on capital of financial institutions? Is the corporation claiming a Part I tax credit? Is the corporation subject to Part IV.1 tax on dividends received on taxable preferred shares or Part VI.1 tax on dividends paid? Is the corporation agreeing to a transfer of the liability for Part VI.1 tax? Is the corporation subject to Part II – Tobacco Manufacturers' surtax? 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? T1131 Is the corporation claiming a Canadian film or video production tax credit refund? Is the corporation claiming a film or video production services tax credit refund? T1177 Is the corporation subject to Part XIII.1 tax?

	Attachments – continued from page 2			
Guid	e item		Yes	Schedule
44	Did the corporation have any foreign affiliates that are not controlled foreign affiliates?	256		T1134-A
44	Did the corporation have any controlled foreign affiliates?	258		T1134-B
44	Did the corporation own specified foreign property in the year with a cost amount over \$100,000?	259		T1135
44	Did the corporation transfer or loan property to a non-resident trust?	260		T1141
44	Did the corporation receive a distribution from or was it indebted to a non-resident trust in the year?	261		T1142
	Has the corporation entered into an agreement to allocate assistance for SR&ED carried out in Canada?	262		T1145
	Has the corporation entered into an agreement to transfer qualified expenditures incurred in respect of SR&ED contracts?	263		T1146
	Has the corporation entered into an agreement with other associated corporations for salary or wages of specified employees for SR&ED?	264		T1174

Additional information	
Is the corporation inactive?	No X
What is the corporation's major business activity? (Only complete if Yes was entered at line 281) If the major activity involves the resale of goods, indicate whether it is wholesale or retail 282 1 Wholesale 2 Re	etail
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. 284	100% 0% 0%
	No X

Taxable income ———					
Net income or (loss) for income tax purpo	ses from Schedule 1, financial statements, or GIFI			300	<u>1,222,843</u> A
Deduct: Charitable donations from Sche	edule 2	311	0		
Gifts to Canada, a province, or	a territory from Schedule 2	312	0		
Cultural gifts from Schedule 2		313	0		
Ecological gifts from Schedule	2	314	0		
Taxable dividends deductible u from Schedule 3	nder section 112 or 113, or subsection 138(6)	320	0		
Part VI.1 tax deduction from So	hedule 43**	325	0		
Non-capital losses of preceding	taxation years from Schedule 4	331	884,925		
Net-capital losses of preceding	taxation years from Schedule 4	332	0		
Restricted farm losses of prece	ding taxation years from Schedule 4	333	0		
Farm losses of preceding taxat	on years from Schedule 4	334	0		
Limited partnership losses of p	eceding taxation years from Schedule 4	335	0		
Taxable capital gains or taxable a central credit union	e dividends allocated from	340	0		
Prospector's and grubstaker's	hares	350	0		
	S	ubtotal	884,925		<u>884,925</u> в
	Subtotal (amount A m	inus am	ount B) (if negative, enter "	0")	337,918 _c
Add: Section 110.5 additions and/or	subparagraph 115(1)(a)(vii) additions .			355	<u>0</u> D
Taxable income (amount C plus amount	D)			360	337,918
Income exempt under paragraph 149(1)(t				370	0
Taxable income for a corporation with ex ** This amount is equal to 3 times the Par	empt income under paragraph 149(1)(t) (line 360 r t VI.1 tax payable at line 724 on page 8.	ninus lin	e 370)	:	<u>337,918</u> z

	erlines Corporation		863719498RC0001	2003-12-3
	usiness deduction rolled private corporations (CCPCs) throughout the tax	xation year		
Income from act	tive business carried on in Canada from Schedule 7			1,222,843 A
Taxable income the amount at lin	from line 360 on page 3, minus 10/3 of the amount at line 636** on page 7, and minus any amount that, because	e 632* on page 7, minus e of federal law, is exemp	s 3 times pt from Part I tax 405	337,918 в
	the business limit: calculate the amount at line 4 below.			
200,000 x	Number of days in the taxation year before 2003	0 =	0 1	
	Number of days in the taxation year	365		
225,000 x	Number of days in the taxation year in 2003	<u> 365</u> =	<u>225,000</u> ²	
-,	Number of days in the taxation year	365		
250,000 x	Number of days in the taxation year in 2004	0 =	0 3	
,	Number of days in the taxation year	365		
300,000 x	Number of days in the taxation year after 2004	0 =	0_ 3.1	
	Number of days in the taxation year	365		
	Add amounts at	lines 1, 2, 3, and 3.1	<u>225,000</u> 4	
Business limit (s	see notes 1 and 2 below)			<u>225,000</u> c
taxa	CCPCs that are not associated, enter the amount from linition year is less than 51 weeks, prorate the amount from lided by 365, and enter the result on line 410.			
2. For	associated CCPCs, use Schedule 23 to calculate the amo	unt to be entered at line	410.	
Business limit	reduction:			
Amount C	225,000 x 415 *** 28	<u>,696 D</u> =		573,920 E
		,250		_
Reduced busine	ess limit (amount C minus amount E) (if negative, enter "0"		425	<u>0</u> F
	s deduction -16.00% of whichever amount is least: A, B, G on line 9 of page 7)	C, or F		<u> </u>
 Calculate the 	ne amount of foreign non-business income tax credit dedu	ctible at line 632 without	reference to the refundable tax on the C	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, and its current taxation year:
 - starts before December 21, 2002, enter the corporation's gross Part I.3 tax for its **preceding** taxation year; or
 - starts after December 20, 2002, 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	Il business deduction	
Reduced business limit (amount from line 425)	0 x 300,000 =	
Net active business income (amount from line 400) *		<u>1,222,843</u> в
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	337,918 c	
Aggregate investment income (amount from line 440 of page 6)	<u>0</u> D	
Amount C minus amount D (if negative, enter "0")	227 010	337,918 E
Amount A, B, or E above, whichever is less		0 f
Amount Z from Part 9 of Schedule 27 x 100/7 =	<u> </u>	
Amount QQ from Part 13 of Schedule 27	<u>О</u> н	
Taxable resource income from line 435 of page 5	<u> </u>	
Amount used to calculate the credit union deduction (amount E in Part 3 of Schedule 17)	0_ J	
Amount on line 400, 405, 410, or 425 of the small business deduction, whichever is less	<u> </u>	
Total of amounts G, H, I, J, and K	<u> </u>	<u> </u>
Amount F minus amount L (if negative, enter "0")		0 M
Accelerated tax reduction - 7% of amount M (enter amount N on line 637 of page 7)		<u> </u>
* If the amount at line 450 of Schedule 7 is positive, members of partnerships need to use Sched	ule 70 to calculate net active busines	s 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 su	ubsection 125.11(1)]		0_A
Amount A	0 ,	Number of days in the taxation year in 2003	<u>365</u> x 1% = <u>0</u> B
		Number of days in the taxation year	365
Amount A	<u>0</u> x	Number of days in the taxation year in 2004	<u> </u>
		Number of days in the taxation year	365
Amount A	<u>0</u> x	Number of days in the taxation year in 2005	<u> </u>
		Number of days in the taxation year	365
Amount A	<u>0</u> x	Number of days in the taxation year in 2006	0 x 5% =0 C.
		Number of days in the taxation year	365
Resource deduction – total of amounts E (enter amount D on line 10 of page 7)	3, C, C.1, and C.2		

General tax reduction for Canadian-controlled private corporations Canadian-controlled private corporations throughout the taxation year 337,918 E Taxable income from line 360 on page 3 <u>0</u> x 100/7 = ____ Amount Z from Part 9 of Schedule 27 Amount QQ from Part 13 of Schedule 27 Taxable resource income from line 435 above Amount used to calculate the credit union deduction (amount E in Part 3 of Schedule 17) Amount on line 400, 405, 410, or 425 on page 4, whichever is less Aggregate investment income from line 440 of page 6 Amount used to calculate the accelerated tax reduction (amount M of page 4) 0 L Total of amounts F, G, H, I, J, K, and L 0 33<u>7,918</u>_N Amount E minus amount M (if negative, enter "0") Number of days in the taxation year in 2002 Amount N Number of days in the taxation year Number of days in the taxation year in 2003 Amount N Number of days in the taxation year Number of days in the taxation year after 2003 337,918 Amount N Number of days in the taxation year 16,896 R General tax reduction for Canadian-controlled private corporations - total of amounts O, P, and Q (enter amount R on line 638 of page 7)

— General tax reduction -				
Corporations other than a Canadia a mutual fund corporation, or a nor	•	corporation, an investment corporation, a mortgag	e investment corporation,	
Taxable income from line 360 on page	e 3			<u>0</u> s
Amount Z from Part 9 of Schedule 27 Amount QQ from Part 13 of Schedule Taxable resource income from line 43 Amount used to calculate the credit un	27		0 T 0 U 0 V 0 W	
Total of amounts T, U, V, and W		······	0	<u>0</u> x
Amount S minus amount X (if negative	e, enter "0")		····· <u> </u>	
Amount Y	<u>0</u> x	Number of days in the taxation year in 2002 Number of days in the taxation year	0 × 3% =	<u>0</u> z
Amount Y	<u>0</u> ×	Number of days in the taxation year in 2003 Number of days in the taxation year	365 x 5% =	<u>0</u> AA
Amount Y	<u>0</u> ×	Number of days in the taxation year after 2003 Number of days in the taxation year	365 - <u>0</u> × 7% =	<u>0</u> BB
General tax reduction - total of amo	, ,		······ <u> </u>	<u>0</u> cc

Refundable dividend tax on hand at the end of the taxation year from line 485 above

Dividend refund - Amount A or B, whichever is less (enter this amount on line 784 of page 8)

0в

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	128,409 A
Corporate surtax calculation			
Base amount from line A above		<u>128,409</u> 1	
Deduct:			
10% of taxable income (line 360 or amount Z, whichever applies) from page 3		33,792 2	
Investment corporation deduction from line 620 below			
Federal logging tax credit from line 640 below		0 4	
Federal qualifying environmental trust tax credit from line 648 below			
rederal qualifying environmental trust tax credit from line 648 below			
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 less:			
28.00% of taxable income from line 360 of page 3			
20:00 /o or taxou capital game	b —	<u> </u>	
Part I tax otherwise payable	С		
(line A plus lines C and D minus line F)	_		
Total of lines 2 to 6	· · · · · · · · · · · · · · · · · · ·	33,792 7	
Net amount (line 1 minus line 7)	· · · · · <u> </u>	<u>94,617</u> 8	
Corporate surtax – 4.00% of the amount on line 8		600	3,785 в
Recapture of investment tax credit from line PPP in Part 21 of Schedule 31		602	<u> </u>
Calculation for the refundable tax on the Canadian-controlled private corporation's (CCPC) (for a CCPC throughout the taxation year)) investment in	come	
Aggregate investment income from line 440 on page 6		() i	
Taxable income from line 360 on page 3		<u>_</u>	
Deduct:	<u></u>		
Amount on lines 400, 405, 410, or 425 of page 4, whichever is less	Ο		
227	918	337,918 ii	
Net amount	<u> </u>	<u> </u>	
Refundable tax on CCPC's investment income – 6 2/3% of the lesser of amounts i or ii		604	0 D
Neuritable tax on our of a investment income – o 2/3/6 of the lesser of amounts for in			<u> </u>
	Subtotal (add	lines A, B, C, and D)	132,194 E
Deduct:		0 9	
Small business deduction from line 430 of page 4	608	33,792	
Federal tax abatement	. [608]	33,134	
Manufacturing and processing profits deduction from amount BB or amount RR of Schedule 27	616	0	
Investment corporation deduction	620	0	
(taxed capital gains 6240)			
Additional deduction – credit unions from Schedule 17	628	0	
Federal foreign non-business income tax credit from Schedule 21	632	0	
Federal foreign business income tax credit from Schedule 21	636	0	
Accelerated tax reduction from amount N of page 4	637	0	
Resource deduction from line 438 of page 5		0 10	
General tax reduction for CCPCs from amount R of page 5	638	16,896	
General tax reduction for CSr CS from amount CC of page 5	639	0	
Federal logging tax credit from Schedule 21	640	0	
Federal political contribution tax credit	644	0	
Federal political contributions 646 0			
	648	0	
Federal qualifying environmental trust tax credit Investment tax credit from Schedule 31	652	0	
	Subtotal	50,688	50,688 _F
			81,506 G
Part I tax payable – Line E minus line F (enter amount G on line 700 of page 8)		=	<u>01,000</u> G

Part IV tax payable from Schedule 3	
Part I.3 tax payable from Schedule 33, 34, or 35 704 27,79 Part II surtax payable from Schedule 46 708 Part IV tax payable from Schedule 3 712	
Part II surtax payable from Schedule 46 Part IV tax payable from Schedule 3 708 712	1
Part II surtax payable from Schedule 46 708 Part IV tax payable from Schedule 3 712	<u>4</u>
- artivitax payable from concadio c	0
	0
Fait IV. I tax payable from Scriedule 45	0
Tall VI lax payable from Concadio co	0
Tall VIII tax payable from Concadio 10	0
Tall All. Lax payable from Golledgie 32	0
Part XIV tax payable from Schedule 20	0
Add provincial or territorial tax: Total federal tax109, 30	0
Provincial or territorial jurisdiction 750 ON	
(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)	
	0
Total tax payable 770 109, 30	<u>U</u> A
Deduct other credits:	
Investment tax credit refund from Schedule 31	
Dividend refund from page 6	
Federal capital gains refund from Schedule 18	
reactal qualifying crivino international and state and occur for and	
707	
Timit of video production services tax credit return month from	
Tax withheld at Source	
Total payments on which tax has been withheld 801	
Allowable refund for non-resident-owned investment corporations from Schedule 26 0	
Provincial and territorial capital gains refund from Schedule 18	
Provincial and territorial refundable tax credits from Schedule 5	
Royaldos deducible dilaci cyriolade Romission Cidei	
Tax remitted under Syncrude Remission Order 816 0 Tax instalments paid 65,708	
CF 700	ΩR
12.50	_
Refund code 694 0 Overpayment 0 Balance (line A minus line B) 43,59	=
Direct deposit request If the result is negative, you have an overpayment.	
To have the corporation's refund deposited directly into the corporation's bank If the result is positive, you have a balance unpaid .	
account at a financial institution in Canada, or to change banking information you already gave us, complete the information below: Enter the amount on whichever line applies. We do not charge or refund a difference	
you already gave us, complete the information below. of \$2 or less.	
Start Change information	
Branch number Balance unpaid 43,592	<u>!</u>
914 918 918	
Institution number Account number Enclosed payment 898 43,592	-
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?	
— Certification —	
I, 950 PETTIT 951 JEFFREY 954 PRESIDENT	
Last name in block letters First name in block letters 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.	
955 956	
Date (yyyy/mm/dd) Signature of the authorized signing officer of the corporation Telephone number	
Date (yyyy/mm/dd) Signature of the authorized signing officer of the corporation Telephone number Is the contact person the same as the authorized signing officer? If No, complete the information below 957 1 Yes X 2 No X	
Is the contact person the same as the authorized signing officer? If <i>No</i> , complete the information below 957 1 Yes X 2 No	
Is the contact person the same as the authorized signing officer? If <i>No</i> , complete the information below 957 1 Yes X 2 No 958	-
Is the contact person the same as the authorized signing officer? If <i>No</i> , complete the information below 957 1 Yes X 2 No 958 Name in block letters Telephone number	
Is the contact person the same as the authorized signing officer? If <i>No</i> , complete the information below 957 1 Yes X 2 No 958	

Erie Thames Powerlines Corporation		Sch. 001
Account/Business No.:863719498RC0001	Year Ended:	2003-12-31

Canada Customs and Revenue Agency/Agence des douanes et du revenu du Canada

NET INCOME (LOSS) FOR INCOME TAX PURPOSES

- 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 Accounting Principles (GAAP).
- Sections, subsections, and paragraphs referred to an this schedule are from the "Income Tax Act."

extraordinary items per financial statements......

- For more information, see the "T2 Corporation Income Tax Guide."

Net income (loss) after taxes and

Additions:				
Provision for income taxes - current		130,177 -89,374 612,115 234,841		
Subtotal of additions		887,759	887,759	
Other Additions:				
Miscellaneous Other Additions:				
Subtotal of Other Additions	199	0	0	
To	tal Ad	lditions 500	887 759	

Corporate Taxprep / Taxprep des sociétés - TP-11

972,475 A

Erie Thames Powerlines Corporation Account/Business No.:863719498RC0001 Year	Ended:	2003-12-31	Sch.	001
Deductions:				
Capital cost allowance from Schedule 8 Cumulative eligible capital deduction from Schedule 10	403 599,170 405 38,221			
Subtotal of Deductions	637,391	637,391		
Other Deductions:				
Miscellaneous Other Deductions:				
Subtotal of Other Deductions	499 0	0		
Total	Deductions 510	637,391		
Net income (loss) for income tax purposes		1,222,843		

T2 SCH 1 E (01)

Corporate Taxprep / Taxprep des sociétés - TP-11

Sch. 004 2003-12-31

Canada Customs and Revenue Agency/Agence des douanes et du revenu du Canada

CORPORATION LOSS CONTINUITY AND APPLICATION

- For use by a corporation to determine the continuity and use of available losses; to determine the current-year non-capital loss, farm loss, restricted farm loss, and limited partnership loss; to determine the amount of restricted farm loss and limited partnership loss that may be applied in a year; and to request a loss carryback to previous years.
- The corporation can choose whether or not to deduct an available loss from income in a taxation year. It can deduct losses in any order. However, for each type of loss, deduct the oldest loss first.
- For information on theses losses, see the "T2 Corporation Income Tax Guide."
- File one completed copy of this schedule with the T2 return, or send it by itself to the tax centre where the return is filed.
- Parts, sections, subsections, and paragraphs referred to on this schedule are from the federal "Income Tax Act."

Part 1 - Non-capital losses

— Determination of current-year non-capital loss —————————————————————————————————		
Net income (loss) for income tax purposes		1,222,843
Deduct: (increase a loss)		
Net capital losses deducted in the year		
(enter as a positive amount)	0	
Taxable dividends deductible under sections 112, 113, or subsection 138(6)	0	
Amount of Part VI.1 tax deductible	0	
Amount deductible as prospector's and grubstaker's shares		
- Paragraph 110(1)(d.2)	0	0
	-	
Subtotal (if positive, enter	"0")	0
Deduct: (increase a loss)		
Section 110.5 and/or subparagraph 115(1)(a)(vii) - Addition for foreign tax deductions		0
	-	
Subt	otal	0
Add: (decrease a loss)		
Current-year farm loss	•	0
	-	
Current-year non-capital loss (if positive, enter "0")	•	0
	=	

— Continuity of non-capital losses and request for a carryback ————————————————————————————————————			
Non-capital loss at the end of preceding taxation year	683,825		
Deduct: Non-capital loss expired *	0		
Non-capital losses at beginning of taxation year	884,925		
Add: Non-capital losses transferred on an amalgamation or the			
windup of a subsidiary corporation	0		
Current-year non-capital loss (from calculation above)	0	884,925	

T2 SCH 4 E (04) Page 1 of (5 or 6)

Erie Thames Powerlines Corporation Account/Business No.:863719498RC0001 Year	Ended:	2003-12-31	Sch.	004
Part 1 - Non-capital losses (cont'd) — Continuity of non-capital losses and request for a carryback (cont'd) -				
Doduct.				
Deduct:				
Amount applied against taxable income	120			
(enter on line 331 of the T2 return)				
Amount applied against taxable dividends subject to Part IV tax	135 0			
Section 80 - Adjustments for forgiven amounts				
Subsection 111(10) - Adjustments for fuel tax rebate				
Other adjustments	150	884,925		
	Subtotal	0		
Deduct - Request to carry back non-capital loss to:				
First preceding taxation year to reduce taxable income	901 0			
Second preceding taxation year to reduce taxable income				
Third preceding taxation year to reduce taxable income	903 0			
First preceding taxation year to reduce taxable dividends				
subject to Part IV tax	911 0			
Second preceding taxation year to reduce taxable dividends				
subject to Part IV tax	912 0			
Third preceding taxation year to reduce taxable dividends				
subject to Part IV tax	913	0		
Non-posite legace. Clasing helenge	180			
Non-capital losses - Closing balance		0		
* A non-capital loss expires as follows:				
 After 7 taxation years if it arose in a taxation year ending before March 23, 2004; 				
or				
- After 10 taxation years if it arose in a taxation year ending after March 22, 2004.				
— Election under paragraph 88(1.1)(f)				
Licotion under paragraph oo(1.1)(1)				
Paragraph 88(1.1)(f) election indicator	190 Ye	s []		
Loss from a wholly owned subsidiary deemed to be a loss of the parent from its immediately				
preceding taxation year.				
Part 2 - Capital losses				
— Continuity of capital losses and request for a carryback ————				
,,				
Capital losses at end of preceding taxation year	200			
Capital losses transferred on an amalgamation or the windup	•			
of a subsidiary corporation	205			
Current-year capital loss (from Schedule 6 calculation)	210	0		
Add:	Ů	V		
Allowable business investment loss expired as non-capital loss	0 x 4/3 220	0		
	Subtotal	0		
Deduct:				
Amount applied against current-year capital gain				
(see Note 1)	225 0			

0

0

Subtotal

Erie Thames Powerlines Corporation		Sch. 004
Account/Business No.:863719498RC0001	Year Ended:	2003-12-31

Part 2 - Capital lo	osses (cont'd)
---------------------	----------------

 Continuity of capital losses and request f 	for a carryback (cont'd) ————			
commany or capital losses and request i	or a sarry basic (solit a)			
Deduct - Request to carry back capital loss to: (see Note	2)			
	,	Amount		
Capital	gain	carried back		
(100%)	-	(100%)		
First preceding taxation year	0951	0		
Second preceding taxation year	0952	0		
Third preceding taxation year	0	0	0	
		-		
Capital losses - Closing balance		280	0	
		=	=======	
Note 1				
On line 332 of the T2 return, enter the amount from line 225	multiplied by 50%.			
Note 2				
Enter on lines 225, 951, 952, or 953, whichever applies, the	actual amount of the loss. At the time of			
the application of the loss carryback, the net capital loss amo	ount will be calculated at the inclusion rate			
of the year to which the net capital loss is applied.				

Part 3 - Farm losses

Continuity of form looped and request for a correlate			
Continuity of farm losses and request for a carryback ————————————————————————————————————			
Farm losses at end of preceding taxation year	0		
Deduct: Farm loss expired after 10 taxation years	0		
Farm losses at beginning of taxation year	0		
Add: Farm losses transferred on an amalgamation or			
the windup of a subsidiary corporation	0		
Current-year farm loss	0	0	
Deduct:	· ·	v	
Amount applied against taxable income			
(enter on line 334 of the T2 return)	0		
Amount applied against taxable dividends subject to Part IV tax	0		
Section 80 - Adjustments for forgiven amounts	0		
Other adjustments	0	0	
· · · · · · · · · · · · · · · · · · ·	Subtotal	0	
Deduct - Request to carry back farm loss to:	Subtotal	0	
	Subtotal 0	0	
Deduct - Request to carry back farm loss to: First preceding taxation year to reduce taxable income	Subtotal 0 0	0	
Deduct - Request to carry back farm loss to:	Subtotal 0 0 0	0	
Deduct - Request to carry back farm loss to: First preceding taxation year to reduce taxable income	Subtotal 0 0 0	0	
Deduct - Request to carry back farm loss to: First preceding taxation year to reduce taxable income	Subtotal 0 0 0 0	0	
Deduct - Request to carry back farm loss to: First preceding taxation year to reduce taxable income	0 0 0	0	
Deduct - Request to carry back farm loss to: First preceding taxation year to reduce taxable income. Second preceding taxation year to reduce taxable income. Third preceding taxation year to reduce taxable income. First preceding taxation year to reduce taxable dividends subject to Part IV tax. 921 922 923	0 0 0	0	
Deduct - Request to carry back farm loss to: First preceding taxation year to reduce taxable income. Second preceding taxation year to reduce taxable income. Third preceding taxation year to reduce taxable income. First preceding taxation year to reduce taxable dividends subject to Part IV tax. Second preceding taxation year to reduce taxable dividends subject to Part IV tax. Third preceding taxation year to reduce taxable dividends	0 0 0	0	
Deduct - Request to carry back farm loss to: First preceding taxation year to reduce taxable income. Second preceding taxation year to reduce taxable income. Third preceding taxation year to reduce taxable income. First preceding taxation year to reduce taxable dividends subject to Part IV tax. Second preceding taxation year to reduce taxable dividends subject to Part IV tax. 931	0 0 0	0	
Deduct - Request to carry back farm loss to: First preceding taxation year to reduce taxable income. Second preceding taxation year to reduce taxable income. Third preceding taxation year to reduce taxable income. First preceding taxation year to reduce taxable dividends subject to Part IV tax. Second preceding taxation year to reduce taxable dividends subject to Part IV tax. Third preceding taxation year to reduce taxable dividends	0 0 0 0	0	
Deduct - Request to carry back farm loss to: First preceding taxation year to reduce taxable income. Second preceding taxation year to reduce taxable income. Third preceding taxation year to reduce taxable income. First preceding taxation year to reduce taxable dividends subject to Part IV tax. Second preceding taxation year to reduce taxable dividends subject to Part IV tax. Third preceding taxation year to reduce taxable dividends	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0	
Poeduct - Request to carry back farm loss to: First preceding taxation year to reduce taxable income. Second preceding taxation year to reduce taxable income. Third preceding taxation year to reduce taxable income. First preceding taxation year to reduce taxable dividends subject to Part IV tax. Second preceding taxation year to reduce taxable dividends subject to Part IV tax. 931 Second preceding taxation year to reduce taxable dividends subject to Part IV tax. 932 Third preceding taxation year to reduce taxable dividends subject to Part IV tax. 933	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 	

Erie Thames Powerlines Corporation Account/Business No.:863719498RC0001 Year Ended:		2003-12-31	Sch.	004
Restricted Farm Loss Determination: Is the corporation exempt from the restricted farm loss rules? (A reply of "NO" triggers the restricted farm loss rules.)		. [Y/N] [Y]		
Part 4 - Restricted farm losses				
Current-year restricted farm loss Total losses for the year from farming business	485	0 A		
Minus the deductible farm loss:		Ů A		
\$2,500 plus B or C, whichever is less	,500			
(Amount A above 0 - \$2,500) divided by 2 = 0 B	_			
6,250 C	0	2,500		
Current-year restricted farm loss (enter this amount on line 410)		0		
Continuity of restricted farm losses and request for a carryback				
Restricted farm losses at end of preceding taxation year	0			
Deduct: Restricted farm loss expired after 10 taxation years	0			
Restricted farm losses at beginning of taxation year	0			
Add: Restricted farm losses transferred on an amalgamation or the				
windup of a subsidiary corporation	0			
Current-year restricted farm loss (enter on line 233 of Schedule 1)	0	0		
Deduct:	0	0		
Amount applied against farming income				
(enter on line 333 of the T2 return)	0			
Section 80 - Adjustments for forgiven amounts	0			
Other adjustments	0	0		
Cub	ototal			
Deduct - Request to carry back restricted farm loss to:	ototai	0		
First preceding taxation year to reduce farming income	0			
Second preceding taxation year to reduce farming income	0			
Third preceding taxation year to reduce farming income	0	0		
	400			
	480	0		
Note The total losses for the year from all farming businesses are calculated without including				
scientific research expenses.				
Dout E. Listed neverted preparty leader				
Part 5 - Listed personal property losses Continuity of listed personal property loss and request for a carryback —————				
Listed personal property losses at end of preceding taxation year		0		
	500	0		
Listed personal property losses at beginning of taxation year		0		
Add: Current-year listed personal property loss (from Schedule 6)	510	0		
	ubtotal	0		
Deduct: Amount applied against listed personal property gains				
(enter on line 655 of Schedule 6)	0			
Other adjustments	0	0		
Su	ubtotal	0		

Part 5 - Listed personal property losses (cont'd) — Continuity of listed personal property loss and request for a carryback (cont'd) —			
Continuity of fished personal property loss and request for a carryback (cont a)			
Deduct - Request to carry back listed personal property loss to:			
First preceding taxation year to reduce listed			
personal property gains	0		
personal property gains	0		
Third preceding taxation year to reduce listed			
personal property gains	0	0	
Listed personal property losses - Closing balance	580		
Listed personal property losses - Closing balance		========	

Erie Thames Powerlines Corporation Account/Business No.:863719498RC0001

Page 5 of (5 or 6)

2003-12-31

Sch. 004

Erie Thames Powerlines Corporation Account/Business No.:863719498RC0001

Year Ended:

Sch. 004-Non. 2003-12-31

Part 6 - Analysis of balance of losses by year of origin

NOII-C	apital losses —— Balance at	Loss Incurred	Adjustments and	Loss Carried		Applied to Reduc	ce 		
Year of origin	Beginning of Year	in Current Year	Transfers <f1> for help</f1>	Back Parts I & IV		Taxable Income	Part IV Tax	Balance at End of Year	
Current	N/A		0 0		0	N/A		0	0
2002	64,453	N/A	0	N/A		64,453		0	0
2001	820,472	N/A	0	N/A		820,472		0	0
2001	0	N/A	0	N/A		0		0	0
2000	0	N/A	0	N/A		0		0	0
1999	0	N/A	0	N/A		0		0	0
1998	0	N/A	0	N/A		0		0	0
1997	0	N/A	0	N/A		0		0	0 *
Total	884,925		0 0		0	884,925		0	0

- Farm	losses ———											
	Balance at	Loss Incurred		Adjustments and	Loss Carried		Applied to R	educ	e 			
Year of	Beginning	in Current		Transfers	Back		Taxable		Part IV		Balance at	
origin	of Year	Year		<f1> for help</f1>	Parts I & IV		Income		Tax		End of Year	
Current	N/A		0	0		0	N/A			0		0
2002	0	N/A		0	N/A			0		0		0
2001	0	N/A		0	N/A			0		0		0
2001	0	N/A		0	N/A			0		0		0
2000	0	N/A		0	N/A			0		0		0
1999	0	N/A		0	N/A			0		0		0
1998	0	N/A		0	N/A			0		0		0
1997	0	N/A		0	N/A			0		0		0
1996	0	N/A		0	N/A			0		0		0
1995	0	N/A		0	N/A			0		0		0
1994	0	N/A		0	N/A			0		0		0 *
Total	0		0	0		0		0		0		0

— Restri	icted farm losses										
Year of	Balance at Beginning	Loss Incurred in Current	and	stments	Loss Carried		Applied to R Taxable	educ	e Part IV	Balance at	
origin	of Year	Year	<f1:< th=""><th>> for help</th><th>Back</th><th></th><th>Income</th><th></th><th>Tax</th><th>End of Year</th><th></th></f1:<>	> for help	Back		Income		Tax	End of Year	
Current	N/A		0	0		0	N/A		N/A	0	
2002	0	N/A		0	N/A			0	N/A	0	
2001	0	N/A		0	N/A			0	N/A	0	
2001	0	N/A		0	N/A			0	N/A	0	
2000	0	N/A		0	N/A			0	N/A	0	
1999	0	N/A		0	N/A			0	N/A	0	
1998	0	N/A		0	N/A			0	N/A	0	
1997	0	N/A		0	N/A			0	N/A	0	
1996	0	N/A		0	N/A			0	N/A	0	
1995	0	N/A		0	N/A			0	N/A	0	
1994	0	N/A		0	N/A			0	N/A	0 *	
Total	0		0	0		0		0	N/A	0	

sch. 008 2003-12-31

Summary of Capital Cost Allowance

Is the corporation electing under regulation 1101(5q)? [101] N

Class No. [200]	UCC at Beginning of Year [201]	Cost of Additions During Year [203]	Adjustments [205]	Lesser of Cost or Proceeds [207]	1/2 of [203]-[207] [211]		Recapture of Capital Cost Allowance [213]	Terminal (Loss [215]	Capital Cost Allowance [217]	Undepreciated Capital Cost end of year [220]
1	102,077	0	0	0	0	4	0	0	4,083	97,994
1	148,613	5,040	0	0	2,520	4	0	0	6,045	147,608
1	865,508	161,429	0	0	80,714	4	0	0	37,849	989,088
1	12,038,488	1,346,671	0	0	673,335	4	0	0	508,473	12,876,686
8	5,517	0	0	0	0	20	0	0	1,103	4,414
10	3,282	5,023	0	0	2,511	30	0	0	1,738	6,567
10	6,970	0	0	0	0	30	0	0	2,091	4,879
12	0	75,575	0	0	37,787	100	0	0	37,788	37,787
Total	13,170,455	1,593,738	0	0	796,867		0	0	599,170	14,165,023
		========	========	========	========		========	========	========	========

Erie Thames Powerlines Corporation Sch. 009
Account/Business No.: 863719498RC0001 Year Ended: 2003-12-31

RELATED AND ASSOCIATED CORPORATIONS

This schedule is to be completed by a corporation having one or more of the following:

- related corporation(s)

- associated corporation(s)

					Number			Number	% of		
		Ctry		Rela-	of		% of	of	pre-	Book	
		of		tion-	common		common	preferred	ferred	value of	-
		resi-	Business	ship	shares		shares	shares	shares	capital	
		dence	Number	Code	owned		owned	owned	owned	stock	
			(Note)								
[100]		[200]	[300]	[400]	[500]		[550]	[600]	[650]	[700]	
THAMES	SERVICES CORPORATI	8637	719696RC00	01 3		0	0.00	0	0.00	C)
THAMES	POWER CORPORATION	8635	564324RC00	01 1		0	0.00	0	0.00	C)
	THAMES	[100]	THAMES SERVICES CORPORATI 863	of resi- Business dence Number (Note) [100] [200] [300] THAMES SERVICES CORPORATI 863719696RC00	of tion- resi- Business ship dence Number Code (Note) [100] [200] [300] [400] THAMES SERVICES CORPORATI 863719696RC0001 3	Ctry	Ctry Rela- of of tion- common resi- Business ship shares dence Number Code owned (Note) [100] [200] [300] [400] [500] THAMES SERVICES CORPORATI 863719696RC0001 3 0	Ctry	Ctry Rela- of % of of of of tion- common common preferred resi- Business ship shares shares shares dence Number Code owned owned owned (Note) [100] [200] [300] [400] [500] [550] [600] THAMES SERVICES CORPORATI 863719696RC0001 3 0 0.00 0	Ctry	Ctry Rela- of % of of pre- Book of tion- common common preferred ferred value of resi- Business ship shares shares shares shares capital dence Number Code owned owned owned owned stock (Note) [100] [200] [300] [400] [500] [550] [600] [650] [700]

Note: Enter "NR" if a corporation is not registered.

Relationship code:

1 - Parent 2 - Subsidiary 3 - Associated 4 - Related, but not associated

The relationship code represents the relationship that the corporation named has to the filing corporation. For example, if the corporation is the parent corporation of the filing corporation, then the relationship code is "1".

Schedule 9

2003-12-31

Sch. 010

Canada Customs and Revenue Agency/Agence des douanes et du revenu du Canada

CUMULATIVE ELIGIBLE CAPITAL DEDUCTION

- 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						
	re eligible capital - Balance at the end of the preceding taxation year						
	e, enter "0")			200	546,013	Α	
Add:	Cost of eligible capital property acquired				0 - 1 , 0 - 2		
	during the taxation year						
	Other adjustments						
	Subtotal (line 222 plus line 226) 0 x 0.75	=	0 B	3			
	======================================						
	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	=	0 C				
	========						
	amount B minus amount C (if negative, enter	"0")	0		0	D	
		==					
	Amount transferred on amalgamation or wind-up of subsidiary			224	0	Е	
				_			
	Subtotal	(add amou	unts A, D, and E)	230	546,013	F	
Deduct:	Proceeds of sale (less outlays and expenses not						
	otherwise deductible) from the disposition of						
	all eligible capital property during						
	the taxation year	0	G				
	The gross amount of a reduction in respect of						
	a forgiven debt obligation as provided for in						
	subsection 80(7)	0	Н				
	Other adjustments	0	1				
	·						
	(add amounts G, H, and I)	0	x 0.75 =	248	0	J	
	·	======					
Cumulativ	re eligible capital balance (amount F minus amount J)				546,013	K	
	K is negative, enter "0" at line M and proceed to Part 2)						
•	e eligible capital for a property no longer						
	er ceasing to carry on that business	249	0				
ownou un	amount K 546,013		ŭ				
	less amount from line 249						
	less amount nom line 249						
Current y	ear deduction	250	38,221	*			
	========	-					
	(line 249 plus line 250) (enter this amount at line 405 of Scheo	,	38,221		38,221	L	
Cumulatio	re eligible capital - Closing balance (amount K minus amount L)	-					
	e, enter "0")			300	507,792	М	
(ii riegative	5, GIRGI U)				507,792	IVI	
* Va	an claim any amount up to the maximum deduction of 7%. The deduction may not	t ovecad +1	ho mavimum		========		
		ı exceed ti	ne maximum				
amour	at prorated by the number of days in the taxation year divided by 365.						

T2 SCH 10 (04) Page 1 of 2

Erie Thames Powerlines Corporation Account/Business No.:863719498RC0001

Year Ended:

Sch. 010 2003-12-31

— Part 2 - Amount to be included in income arising from c	disposition ———					
(complete this part only if the amount at line K is negative)						
Amount from line K (show as positive amount)					0	N
Total of cumulative eligible capital (CEC) deductions from income for taxation years beginning after June 30, 1988	400	0		1		
Total of all amounts which reduced CEC in the current or prior years under subsection 80(7)	401	0) ;	2		
Total of CEC deductions claimed for taxation years beginning before July 1, 1988	0 3					
Negative balances in the CEC account that were included in income for taxation years beginning before July 1, 1988	0 4					
Line 3 minus line 4 (if negative, enter "0")		0		5		
Total of lines 1, 2, and 5		0)	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	0 7					
Amounts at line T from Schedule 10 previous taxation years ending after February 27, 2000	0 8					
Subtotal (line 7 plus line 8)	0	0		9		
Line 6 minus line 9 (if negative, enter "0")					0	0
Line N minus line O (if negative, enter "0")				1/2 =	0	P Q
Line P minus line Q (if negative, enter "0")					0	R
Amount N or amount O, whichever is less	Amount R				0	S T
Amount to be included in income (amount S plus amount T) (enter this amount on line 108 of Schedule 1)				410	0	

Page 2 of 2

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Sch. 023 2003-12-31

Canada Customs and Revenue Agency/Agence des douanes et du revenu du Canada

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 ———————————————————————————————————		
		Year Month Day
Date filed (do not use this area)	025	· · · · · · · · · · · · · · · · · · ·
		Year
Enter the calendar year to which the agreement applies	050	2003

T2 SCH 23 (04) Page 1 of 2

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2003-12-31

Sch. 023

Allocation of the business limit (cont'd) Is this an amended agreement for the above-noted calendar year that is intended to replace an agreement previously filed by any of [Y/N] [N] 2 3 4 6 5 Names of associated **Business** Asso-**Business** Percentage **Business** corporations Number ciation limit of the limit of associated for the year business allocated * code corporations (before limit \$ the % allocation) \$ 100 350 400 200 300 225,000 863719498RC0001 Erie Thames Powerlines Corpora 225,000 100.0000 See attached .0000 Total 100.0000 225,000 A

100.000% of the annual business limit can be attributed to an associated corporation.

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% x
 (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.

^{*} The % of the annual business limit required to maximize the small business deduction is .0000%.

	1		2	3	4	5	6	7	
Names	of ass	sociated	Business	Asso-	Business	Percentage	Business	Part I.3	
corpor	ations	3	Number of	ciation	limit for	of the	limit	Tax	
			associated	code	the year	business	allocated		
			corporations		(before	limit	\$		
					the	%			
					allocation	.)			
	[100]		[200]	[300]		[350]	[400]		
ERIE T	THAMES	SERVICES CORPORATI	863719696RC0001	1	225,000	.0000	0		0
ERIE T	THAMES	POWER CORPORATION	863564324RC0001	1	225,000	.0000	0		0
TOT	ALS				450,000	.0000	0		0

AGREEMENT AMONG ASSOCIATED CCPC'S TO ALLOCATE THE BUSINESS LIMIT

Account/Business No.: 863719498RC0001 Year Ended:

Schedule 23-Supplementary

Erie Thames Powerlines Corporation

Corporate Taxprep / Taxprep des sociétés - TP-11

Sch. 023-Supp.

2003-12-31

Sch. 033

Canada Customs and Revenue Agency/Agence des douanes et du revenu du Canada

PART I.3 TAX ON LARGE CORPORATIONS

- 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 or 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;
 - 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;
 - 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..... 46,803 Capital stock (or members' contributions if incorporated without share capital)..... 8,038,524 845,948 Retained earnings..... 105 0 107 8,038,524 All indebtedness of the corporation represented by bonds, debentures, notes, mortgages, hypothecary claims, bankers' acceptances, or 109 similar obligations..... 0 Any dividends declared but not paid by the corporation before 110 the end of the year..... 0 All other indebtedness of the corporation (other than any indebtedness in respect of a lease) that has been outstanding for more than 365 days 0

T2 SCH 33 E (04) Page 1 of 6

Erie Thames Powerlines Corporation		Sch. 033
Account/Business No.: 863719498RC0001	Year Ended:	2003-12-31

— Part 1 - Capital (cont'd)				
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	112	0		
Sul	ubtotal	 16,969,799	16,969,799	Α
Deduct the following amounts:	===	=======		
Deferred tax debit balance at the end of the year	121	0		
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	0		
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				
	123	0		
The amount of deferred unrealized foreign exchange losses				
at the end of the year	124	0		
				_
Sul	ubtotal	0	0	В
Comital for the upper (amount A minus amount D) //f magative autor (OII)	===		16,060,700	
Capital for the year (amount A minus amount B) (if negative, enter "0")			16,969,799	

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: 0 0 A bond, debenture, note, mortgage, hypothecary claim, or similar obligation of 0 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)).......

=========

Sch. 033 2003-12-31

Part 2 - Investment allowance (cont'd)

Notes:

- 1) 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.
- 2) 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)].
- 3) 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 ————

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 income **Taxable** capital Taxable capital for earned 610 the year (line 500) 16,969,799 X in Canada 337,918 employed 690 ----= in Canada 16,969,799 Taxable income 337,918 =========

Notes: 1) Regulation 8601 gives details on calculating the amount of taxable income earned in Canada.

- 2) 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.

Page 3 of 6

Sch. 033 2003-12-31

Part 4 - Taxable capital employed in Canada (cont'd) 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..... 0 **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..... 0 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..... n 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 Total deductions (add lines 711, 712, and 713) Taxable capital employed in Canada 0 Note: 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 I.3 tax — Taxable capital employed in Canada (line 690 or 790, whichever applies)..... 16.969.799 **Deduct:** Capital deduction claimed for the year (enter \$50,000,000 or, for related 2,934,747 14,035,052 Number of Number of days in ========= Year Line 811 days the taxation year 14,035,052 x Before 2004 (365 365) .2250% =..... 31.579 F 2004 14,035,052 x 0 / .2000% =..... (365) Х / 2005 14,035,052 Х (0 365) Х .1750% =..... 0 H 2006 14,035,052 Х (0 365) Х .1250% =..... 2007 14,035,052 Х (0 365) .0625% =..... 0 Х Note: The Part I.3 tax rate is reduced to 0% for the days in the taxation year that are after 2007. Subtotal (add amounts F to J) 31,579 K

Where the taxation year of a corporation is less than 51 weeks, calculate the amount of gross Part I.3 tax as follows:

Erie Thames Powerling Account/Business No.:			r Ended:	2003-1	2-31	Sch.	033
	.10.	6.41	1 4 194				
Part 6 - Calculation of gross Part Academy Part 6 - Calculation of gross Part Academy Part 6 - Capital employed in Canada (line 690 Deduct: Capital deduction claimed for the y	or 790, whichever applie			16,969,799	М		
(1/5 of line 801 if the taxation year				2,934,747	N		
	Excess	(amount M minus amou	nt N) (if negative, enter "0")	14,035,052	0		
Amount O 14,035,052 x	.2250%		=	31,579	Р		
Where the taxation year of a corporation is les	ss than 51 weeks, calcula	te the amount of gross P	art I.3	==========			
tax for purposes of the unused surtax credit as		Ç					
Amount P 31,579 x	Number of days in the y	/ear 365	=		Q		
	365			=========			
Gross Part I.3 tax for purposes of the unus							
(amount P or Q, whichever applies)			821	31,579			
Part 7 - Calculation of current-	voor curtov orodit :	available					
 Corporations can claim a credit against the for the year. This is called the surtax credit. Any unused surtax credit can be carried ba credits must be applied in order of the olde Refer to subsection 181.1(7) of the Act who surtax credits where control of the corporat arose and the year in which you want to claim 	ir Part I.3 tax for the amount I.3 tax for the amount I.3 tax for the amount I.3 tax first. The calculating the amount I.3 to has been acquired be	unt of Canadian surtax p forward seven years. Un deductible for a corpora	used surtax tion's unused				
For a corporation that was a non-resident of C whichever is less:	Canada throughout the year	ar, enter amount a or b a	at line R,				
a) line 600 from the T2 return b) line 700 from the T2 return				0	R		
In any other case, enter amount c or d at line	S, whichever is less:						
		690 of schedule					
c) line 600 from the T2 return	3,785 x	16,969,799 =	3,785 c				
		16,969,799 500 of this schedule					
d) line 700 from the T2 return			. 81,506 d	3,785	S		
Current-year surtax credit available (amour	nt R or S, whichever appli	es)	830	3,785			
Part 8 - Calculation of current- Current-year surtax credit available (line 830) Less: Gross Part I.3 tax for purposes of the	· · · · · · · · · · · · · · · · · · ·			3,785			
Current-year unused surtax credit (if negati			_				
Enter this amount at line 600 on Schedule 37	ive, enter U)			0			

— Part 9 - Calculation of net Part I.3 tax payable			
Gross Part I.3 tax (line 820)		31,579	Т
Deduct:			
Current-year surtax credit applied (line 820 or 830, whichever is less)	3,785		
Unused surtax credit form previous years applied			
(amount from line 320 on Schedule 37)	0		
·			
Subtotal (cannot be more than amount on line 820)	3,785	3,785	U
•	========		
Net Part I.3 tax payable (amount T minus amount U)		27,794	
Enter this amount at line 704 of the T2 return.		========	

Erie Thames Powerlines Corporation
Account/Business No.: 863719498RC0001 Year Ended:

Page 6 of 6

2003-12-31

Sch. 033

Erie Thames Powerlines Corporation Account/Business No.: 863719498RC0001

Year Ended:

Sch. 036 2003-12-31

Canada Customs and Revenue Agency/Agence des douanes et du revenu du Canada

AGREEMENT AMONG RELATED CORPORATIONS - PART I.3 TAX

Members of a related group of corporations should use this schedule to allocate the capital deduction of \$10,000,000 or \$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 I.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.
- Attach additional schedules if space for agreement is not sufficient.

- Agreement -

Date filed	(do not use this area)				Year Month Day
Is this an	Is this an amended agreement?				
Calendar	year to which the agreement applies.			030	2003
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 I.3 tax under subsection 181.1(3) does not have to be included.					
	f all corporations which pers of the related group	Business Number (Note 1)	Allocation of capital deduction for the year	Taxation year er to which this agreement appli (Note 2)	
_	ames Powerlines Corpora ached	300 863719498RC0001	400 2,934,747 7,065,253	500	
`	Before 2004 must not exceed \$10,000, fter 2003 must not exceed \$50,000,00		10,000,000		
Note 1: If a corporation is not registered, enter "NR."					
Note 2: 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.					

Erie Thames Powerlines Corporation Account/Business No.: 863719498RC0001 Year Ended: AGREEMENT AMONG RELATED CORPORATIONS - PART I.3 TAX

Sch. 036-Supp. 2003-12-31

- Members of a related group of corporations should use this schedule to allocate the capital deduction of \$10,000,000 or \$50,000,000 among the members of the related group.
- 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.

Names of all corporations		Allocation of	Taxation year end to
which are members of the		capital deduction	which this agreement
related group	Business Number	for the year	applies
	(Note 1)		(Note 2)
[200]	[300]	[400]	[500]
ERIE THAMES SERVICES CORPORATI	863719696RC0001	5,509,427	
ERIE THAMES POWER CORPORATION	863564324RC0001	1,555,826	
TOTAL		7,065,253	

Note 1: If a corporation is not registered, enter "NR."

Note 2: 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 36 - Supplementary

Erie Thames Powerlines Corporation Account/Business No.: 863719498RC0001

Year Ended:

Sch. 050 2003-12-31

Canada Customs and Revenue Agency/Agence des douanes et du revenu du Canada

SHAREHOLDER INFORMATION

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	Social Insurance Number	Percentage common shares	Percentage preferred shares
100	(note 1)	(note 2)	400	500
ERIE THAMES POWER CORPORATION	863564324RC0001		100.00	0.00
			0.00	0.00
			0.00	0.00
			0.00	0.00
			0.00	0.00
			0.00	0.00
			0.00	0.00
			0.00	0.00
			0.00	0.00
			0.00	0.00

- **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.

T2 SCH 50 (05)

	Contact:			
Effective Interest Date	Description (Instalment Remittance, Split Payment, Assessed Credit)			Amount of Credit
	Instalment balance			65,708 0 0 0 0 0 0 0 0
		Total amount of instalments claimed	(A)	65,708
	Total instalmen	nts credited to the taxation year per T9	(B)	65,708

Amount

Year Ended:

Erie Thames Powerlines Corporation Account/Business No.:863719498RC0001

Taxation

Year End

Schedule of Instalment Remittances

- TRANSFER

Account Number

From:

To:

Corporate Taxprep / Taxprep des sociétés - TP-11

Effective

0

Interest Date

T7B-1

2003-12-31

Description



Ministry of Finance

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

2004/ 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)

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.

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).	Ministry Use —
MCBS Annual Return Required? (Not required if already filed or Annual Return exempt. Refer to Guide) X Yes No Page 1 of 2	0
Corporation's Legal Name (including punctuation)	Ontario Corporations Tax Account No. (MOF)
	1800076
Erie Thames Powerlines Corporation	This Return covers the Taxation Year
Mailing Address	year month day Start 2003-01-01
	Start 2003-01-01
143 BELL STREET, P.O. BOX 157	year month day
	End 2003-12-31
INGERSOLL	
ON CA N5C-3K5	
Has the mailing address changed since last filed CT23 Return? Yes Date of Change	Date of Incorporation or Amalgamation
Registered/Head Office Address	year month day 2000-07-07
-	2000 07 07
143 BELL STREET, P.O. BOX 157	
	Ontario
INGERSOLL	Corporation No. (MCBS)
ON CA N5C-3K5	(IVICBS)
Location of Books and Records	
143 BELL STREET, P.O. BOX 157	Canada Customs and Revenue Agency
	Business No.
INGERSOLL	If applicable, enter
	863719498RC0001
ON CA N5C-3K5 Name of person to contact regarding this CT23 Return Telephone No. Fax No.	
Taking of person to contact regulating this of 25 Notatin	Jurisdiction
JEFFREY PETTIT 519-485-1820	Incorporated ONTARIO
JEFFREY PETTIT 519-485-1820 Address of Principal Office in Ontario (Extra-Provincial Corporations only) (MCBS	S)
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	If not incorporated in Ontario, indicate the date Ontario business activity commenced
	and ceased:
	year month day Commenced
ON CA -	year month day
Former Corporation Name (Extra-Provincial Corporations only) X Not Applicable	Ceased
	X Not Applicable
No. of Schedule(s)	Preferred Language / Langue de préférence
Information on Directors/Officers/Administrators must be completed on MCBS Schedule A or K as appropriate. If additional space is required for Schedule A,	X English French français
only this schedule may be photocopied. State number submitted (MCBS).	Ministry use
If there is no change to the Directors'/Officers'/Administrators' information previously	
submitted to MCBS, please X this box. Schedule(s) A and K are not required (MCBS).	ge
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)	
JEFFREY PETTIT	
Title Director X Officer Other individuals having knowledge of the Corporation's business activities	
Note: Sections 13 and 14 of the <i>Corporations Information Act</i> provide penalties for making false or misleading	statements or omissions.
,	

1800076

2003-12-31

CT23 Corporations Tax Return

Identification continued (for CT23 filers only)

Erie Thames Powerlines Corporation

Type of Corporation – Please "X" box(es) if applicable	Ontario Retail Sales Tax Vendor Permit No. (Use Head Office no.)	
1 X 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))		if applicable, enter Ontario Employer Health Tax Account No.
2 Other Private		(Use Head Office no.) If applicable, enter
3 Public		
4 Non-share Capital	Share Capital with full voting rights	
5 Other (specify)	owned by Canadian Residents 100 %	Specify major business activity DISTRIBUTION OF ELECTRICITY
2 1 Family Farm Corporation s.1(2) 2 Family Fishing Corporation s.1(2)	14 Bare Trustee Corporation 15 Branch of Non-resident s.63(1)	
3 Mortgage Investment Corporation s.47	16 Financial institution prescribed by Regulation only	
4 Credit Union s.51	17 Investment Dealer	
5 Bank Mortgage Subsidiary s.61(4) 6 Bank s.1(2)	Generator of electrical energy for sale or producer of steam for use in the generation of electrical energy for sale	
7 Loan and Trust Corporation s.61(4)	19 X Hydro successor, Municipal Electrical Utility or subsidiary of either	
Non-resident Corporation s.2(2)(a) or (b)	Producer and seller of steam for uses other than for the generation of electricity	
9 Non-resident Corporation s.2(2)(c)	21 Insurance Exchange s.74.4	
10 Mutual Fund Corporation s.48 11 Non-resident owned investment	22 Farm Feeder Finance Co-operative Corporation	
Corporation s.49	23 Professional Corporation (incorporated professionals only)	
12 Non-resident snip of aircraft under reciprocal agreement with Canada s.28(b)		
Please "X" box(es) if applicable:		
First Year of Filing Amended Return	Final Taxation Year up to Dissolution (wind-up) (Note: For discontinued businesses, see Guide.) Final Taxation Year before Amalgamation	Transfer or Receipt of Asset(s) involving a corporation having a Canadian permanent establishment outside Ontario
Taxation Year End has changed - Canada Customs	Floating Fiscal Year End	Acquisition of Control fed s.249(4)
and Revenue Agency approval required		Date Control was acquired year month day
		Voc. No.
Was the corporation inactive throughout the taxation year?		Yes No X
Has the corporation's Federal T2 Return been filed with the	Canada Customs and Revenue Agency (CCRA)?	x
Are you requesting a refund due to: the Carry-back of a L	oss?	<u> </u>
an Overpayment?		
a Specified Refundat	ole Tax Credit?	<u> </u>
Are you a Member of a Partnership or Joint Venture?		X

Income Tax 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). Net Income (loss) for Ontario purposes (per reconciliation schedule, page 15) 690 1,222,843. Subtract: Charitable donations 0. Subtract: Gifts to Her Majesty in right of Canada or a province and gifts of cultural property 2 0. Subtract: Taxable dividends deductible, per federal Schedule 3 3 0. Subtract: Ontario political contributions (Attach Schedule 2A) (Int.B. 3002R) 4 0. Subtract: Federal Part VI.1 tax 5 0. Subtract: Prior years' losses applied - Non-capital losses 704 884.925. From 715 inclusion 714 Net capital losses 724 0. Farm losses Restricted farm losses 734 0. Limited partnership losses 754 0. Taxable Income (Non-capital loss) 337,918 10 Addition to taxable income for unused foreign tax deduction for federal purposes Adjusted Taxable Income 10 (if 10 is negative, enter 11 20 337,918. **Number of Days in Taxation Year** Days after Dec. 31, 2002 **Total Days Taxable Income** and before Jan. 1, 2004 337,918. x 30 100.000 % x 12.5000 % x 365 73 365 10 (or 20 if applicable) 33 42,240. Ontario Allocation Days after Dec. 31, 2003 Total Davs From 10 (or 20 if applicable) 100.0000_%x 73 337,918.x 30 365 32 14.0000% Ontario Allocation 40 42.240 Income Tax Payable (before deduction of tax credits) Incentive Deduction for Small Business Corporations (IDSBC) (s.41) If 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? * Income from active business carried on in Canada for federal purposes (fed.s.125(1)(a)) 1.222.843 Federal taxable income, less adjustment for foreign tax credit (fed.s.125(1)(b)) + 51 337.918 Add: Losses of other years deducted for federal purposes (fed.s.111) 52 884,925. Subtract: Losses of other years deducted for Ontario purposes (s.34) 53 884.925 337,918 54 337,918. Federal Business limit (line 410 of the T2 Return) for the year 55 225.000 before the application of fed.s.125(5.1) **Ontario Business Limit Calculation** Days after Dec. 31, 2002 and before Jan. 1, 2004 365 365 320,000 X 320.000 Days after Dec. 31, 2003

*** Ontario Allocation Least of 50

365

400,000 X

Business Limit

0.

Percentage of Federal

Business limit (from T2 Schedule 23). Enter 100% if not associated

320,000.

320,000 = 60

54 or 45

320,000.

⁴⁴ 320,000 48 100.0000% 45 for Ontario purposes 56 Income eligible for the IDSBC 30

^{*} 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

Erie Thames Powerlines Corporation		180007	76	2003-12-31		DOLLARS ONLY
Income Tax continued from Page 4		Number of F	ays in Taxati	on Voor		
		Days after Dec.	31, 2002			
Calculation of IDSBC Rate 7		and before Jan. 31 365	1, 2004 I ÷ 73	otal Days 365 =	+ 89	7.0000
Calculation of IDODO Nate 1111111111111		Days after Dec.		otal Days		
8	_	34 0	÷ 73	365 =	+ 90	.0000
IDSBC Rate for Taxation Year 89 + 90				=	78	7.0000
Claim From 60 320,000.	X From 78	7.0	000% -	=	70	22,400.
Corporations claiming the IDSBC must complete the Surtax section below if the (or if associated, the associated group's taxable income) is greater than the am	· —					
Surtax on Canadian-controlled Private Corpora	itions (s.41.	1)				
Applies if you have claimed the Incentive Deduction for Small Business Corpor	rations.					
Associated Corporation - The Taxable Income of associated corporations is to for the taxation year ending on or before the date of this corporation's taxation year.						
tor the taxation year ending on or before the date or this corporation's taxation y	year end.		, —			227.040
* Taxable Income of the corporation		From 10	(or 20 if ap	plicable) -	+ 80	337,918 .
	ntario Corporations					* Tayahla la sama
(if insufficient space, attach schedule) (if	ccount No. (MOF) applicable)		Taxation Year	End	l	* Taxable Income (if loss, enter nil)
See attached				·	+ 82 + 83	0.
					+ 84	•
Aggregate Taxable Income 80 + 82 + 83 + 84, etc.					_ 85	337,918 <u>.</u>
Number of Days in Taxation Year						
Days after Dec. 31, 2002 and before Jan. 1, 2004 Total Days	_					
320,000 x 31 365 ÷ 73 365 =+ 115	320	0,000				
Days after Dec. 31, 2003 Total Days	7	•				
400,000 x		0•				
115 + 116 =	32	0,000 <u>.</u> -			- 114	320,000•
 -						
						47.040
(If negative, enter nil)				:	_ 86	17,918•
		Number of I	Days in Taxati	on Year		
	ı	Days after Dec.		Total Days		
Calculation of Specified Rate for Surtax 4 . 6	5670% x 🖸	365	÷ 73	<u> 365</u> =	+ 97	4.6670
From 86 17,918 _• X From 97	4.665	70% -		=	87	836.
From 87 836 X From 60	320 00	<u>0•</u> ÷ From 114		<u>0,000.</u> =	88	836•
110111 00 X F10111 00	220,00	O . FIOID 114	J Z	<u>∪,∪∪∪•</u> =		030•

Surtax Lesser of 70 or 88

= 100

836

^{*} 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 7

Erie Thames Powerlines Corporation

1800076

2003-12-31

DOLLARS ONLY

Income Tax continued from Page 5			
Additional Deduction for Credit Unions (s.51(4)) (Attach schedule 17)		110	0.
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, Eligible Canadian Profits from mining are the "resource profits from the mining operations", as determined for Ontario depletion purp and resource allowances but excluding amounts from sale of Canadian resource property, rentals or royalties. If you are claiming th schedule 27.	oses, after	deducting de	epletion
The whole of the active business income qualifies as Eligible Canadian Profits if: a) your active business income from sources other mining, farming, logging or fishing is 20% or less of the total active business income and b) the total active business income is \$250.			d processing,
Eligible Canadian Profits	+	120	0.
Subtract: Income eligible for the Incentive Deduction for Small Business Corporations (IDSBC)	_ — From	n 56	320,000
Add: Adjustment for Surtax on Canadian-controlled private corporations From 100 836 ÷ From 30 100.0000% ÷ From 78 7.0000% = 121 1 Lesser of 56 or 121 *Ontario Allocation	<u>1,943</u> +	122 130	11,943 <u>.</u> 0 .
120 - 56 + 122	= + From	40	337,918
Subtract: Income eligible for the Incentive Deduction for Small Business Corporations (IDSBC)	From		320,000
Add: Adjustments for Surtax on Canadian-controlled private corporations	- + From	122	11,943
Subtract: Taxable Income 10 337, 918, x Allocation % to jurisdictions outside Canada .0000%		140	0.
Subtract: Amount by which Canadian and foreign investment income exceeds net capital losses	=	141	29,861 .
Claim Number of Days in Taxation Year Days after Dec. 31, 2002 and before Jan. 1, 2004 Total D **Ontario Allocation** Lesser of 130 or 142 **Ontario Allocation** **Ontario Allocation** Number of Days in Taxation Year Days after Dec. 31, 2002 and before Jan. 1, 2004 Total D **Ontario Allocation** Days after Dec. 31, 2003 Total D **Ontario Allocation** **Ontario Allocation** **Ontario Allocation** **Ontario Allocation** Number of Days in Taxation Year **Days after Dec. 31, 2003 Total D **Ontario Allocation** **On	ays 55 = +	154	0.
M&P claim for taxation year 154 + 156	=		0•
* Note: Ontario Allocation for M&P Credit purposes may differ from 30 if Taxable Income is allocated to foreign jurisdictions. See s	pecial rules	s (s.43(1))	
Manufacturing and Processing Profits Credit for Electrical Generating Corporations	=	161	0.
Manufacturing and Processing Profits Credit for Corporations that Produce and Sell Steam for uses other than the Generation of Electricity	=	162	0.
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	0.
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 E Any unused portion may be carried forward indefinitely and applied to reduce subsequent years' income taxes. (Refer to the former Corporations Act) Fligible Credit 175 0. Credit	Small Busii	•	pment
Eligible Credit 175 0 Credit	Claimed	100	0.
			· ·

Subtotal of Income Tax 40 - 70 + 100 - 110 - 160 - 161 - 162 - 170 - 180

190

20,676.

Erie Thames Powerlines Corporation

1800076

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	0.
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	0.
Ontario Film & Television Tax Credit (OFTTC) (s.43.5) Applies to qualifying Ontario labour expenditures for eligible Canadian content film and television productions. 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	0.
Graduate Transitions Tax Credit (GTTC) (s.43.6) 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. Eligible Credit From 6598 CT23 Schedule 115 (Attach Schedule 115)	. 195	0.
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	0.
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	0.
Ontario Business-Research Institute Tax Credit (OBRITC) (s.43.9) Applies to qualifying R&D expenditures under an eligible research institute contract. Eligible Credit From 7100 OBRITC Claim Form (Attach original Claim Form) +	198	0.
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	0.
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	0.
Ontario Sound Recording Tax Credit (OSRTC) (s.43.12) Applies to qualifying expenditures in respect of eligible Canadian sound recordings.		
	201	0.
Apprenticeship Training Tax Credit (ATTC) (s.43.13) Applies to employment of eligible apprentices. Eligible Credit From 5898 CT23 Schedule 114 (Attach Schedule 114) No. of Apprentices From 5896 202 202 202 202 202 202 202 202 202 20	. 203	0.
Other (specify) +	- 203.1	0.
Total Specified Tax Credits 191 + 192 + 193 + 195 + 196 + 197 + 198 + 199 + 200 + 201 + 203 + 203.1 =	220	0.
Specified Tax Credits Applied to reduce Income Tax	225	0.
Income Tax 190 - 225 OR Enter NIL if reporting Non-Capital Loss (amount cannot be negative)	230	20,676.

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**.

CT23 Page 8 of 20

Erie Thames Powerlines Corporation 1800076

2003-12-31

DOLLARS ONLY

Corporate	Minimum	Tax ((CMT)	١
JOI POI GLO	WILLIAM	·un	(- 	,

Total Assets of the corporation			+ 240	22.336.575		
Total Revenue of the corporation					<u>+</u> 241	31,292,603
The above amounts include the corporation's and asso-	ciated corporations' share of a	ny partnershin(s) / joint	t venture(s) tots	al assets and total r	ovenue.	
·		riy partilership(s) / joint	veriture(s) tota	ai asseis and ioiai i	evenue.	
If you are a member of an associated group (X)	242 X (Yes)					
	Ontario Corporations Tax					
Name of associated corporation (Canadian & foreign) (if insufficient space attach schedule)	Account No. (MOF) (if applicable)	Taxation Year End	То	tal Assets	-	Total Revenue
See attached	(п аррпсаые)		+ 243	18,013,844	244	7,537,385•
ooo alaasiisa	_		+ 245		• + 246	7,007,000
			+ 247		+ 248	•
Aggregate Total Assets 240 + 243 + 245	5 + 247 , etc		= 249	40,350,419	<u>. </u>	
Aggregate Total Revenue 241 + 244 + 246	6 + 248 , etc				= 250	38,829,988
Determination of Applicability						
Applies if either Total Assets 249 exceeds \$5,000,00	00 or Total Revenue 250 exc	ceeds \$10,000,000.				
Short Taxation Years - Special rules apply for determi	ning total revenue where the t	axation vear of the corp	oration or any	associated corpora	ation or anv	fiscal period of
any partnership(s) / joint venture(s) of which the corpora				·	Í	·
Associated Corporation - The total assets or total rev date of the claiming corporation's taxation year end.	enue of associated corporation	ns is the total assets or	total revenue f	or the taxation year	r ending on	or before the
If CMT is applicable to current taxation year, complete	section Calculation: CMT belo	ow and Corporate Min	imum Tax Sch	nedule 101.		
Calculation: CMT (Attach Schedule 101.)						
Gross CMT Payable CMT Base From Schedule 101 213	6 217,031•>	(From 30 10(0.0000%	% X <u>4.0000</u> % =	276	8,681•
	If negative, enter zero		o Allocation	r		
Subtract: Foreign Tax Credit for CMT purposes (Attach	<i>'</i>				277 190	0 <u>.</u> 20,676 .
Subtract: Income Tax				From [190	20,070•
Net CMT Payable (If negative, enter Nil on Page 17.)			=	280	0.
If 280 is less than zero and you do not have a CMT c	redit carryover, transfer 230	from Page 7 to Income	e Tax Summa	ry, on Page 17.		
If 280 is less than zero and you have a CMT credit ca						
	<u> </u>					
If 280 is greater than or equal to zero, transfer 230 t	o Page 17 and transfer 280 t	o Page 17, and to Part	4 of Shedule	101: Continuity of	f CMT Cred	it Carryovers.
				_		
CMT Credit Carryover available From Sch	edule 101			From 2	2333	0.
Application of CMT Credit Carryovers						
A. Income Tax (before deduction of specified credits)				+ From	190	20,676
·				8,681 <u>.</u>		, =
Subtract: Foreign Tax Credit for CMT purposes		From 277		0•		
If 276 - 277 is negative, enter NIL in 290		- = <u> </u>			290	8,681.
Income Tax eligible for CMT Credit				=	300	11,995•
B. Income Tax (after deduction of specified credits)				+ From	230	20,676•
Subtract: CMT credit used to reduce income taxes					310	0•
Income Tax				=	320	20,676
If A & B apply, 310 cannot exceed the lesser of	230, 300 and your CMT c	redit carryover availal	ble 2333.			Transfer to page 17
If only B applies, 310 cannot exceed the lesser o	f 230 and your CMT credit	carryover available	2333 .			

DOLLARS ONLY

Erie Thames Powerlines Corporation 1800076 2003-12-31

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

If your corporation is a Financial Institution (s.58(2)), complete lines 480 and 430 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-u	ıp Capital		
Paid-up ca	apital stock (Int.B. 3012R and 3015R)	+ 350	8,038,524
Retained e	earnings (if deficit, deduct) (Int.B. 3012R)	± 351	845,948
Capital an	d other surpluses, excluding appraisal surplus (Int.B. 3012R)	+ 352	0.
Loans and	advances (Attach schedule) (Int.B. 3013R)	+ 353	8,038,524
Bank loan	s (Int.B. 3013R)	+ 354	0.
Bankers a	cceptances (Int.B. 3013R)	+ 355	0.
Bonds and	d debentures payable (Int.B. 3013R)	+ 356	0.
Mortgages	s payable (Int.B. 3013R)	+ 357	0.
Lien notes	payable (Int.B. 3013R)	+ 358	0.
be include	credits (including income tax reserves, and deferred revenue where it would also d in paid-up capital for the purposes of the large corporations tax) (Int.B. 3013R)	+ 359	46,803. 0.
ŭ	t, investment, inventory and similar reserves (Int.B. 3012R)		0.
	erves not allowed as deductions for income tax purposes (Attach schedule) (Int.B. 3012R)	+ 361	0.
•	partnership(s) or joint venture(s) paid-up capital (Attach schedule(s)) (Int.B. 3017R)	+ 362	
Subtotal		= 370	16,969,799
	Amounts deducted for income tax purposes in excess of amounts booked (Retain calculations. Do not submit.) (Int.B. 3012R) Deductible R & D expenditures and ONTTI costs deferred for income tax if not already deducted for book purposes (Int.B. 3015R)	- 371 - 372	298,842. 0.
Total Paid	I-up Capital	= 380	16,670,957
Subtract:	Deferred mining exploration and development expenses (s.62(1)(d)) (Int.B. 3015R)	- 381	0.
	Electrical Generating Corporations Only - 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 <i>Corporations Tax Act</i> , and the assets are used both in generating electricity from a renewable or alternative energy source and are qualifying property	- 382	0.
	as prescribed by regulation		
Net Paid	-up Capital	= 390	16,670,957

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

continued on Page 10

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	0.
Mortgages due from other corporations	+ 403	0.
Shares in other corporations (certain restrictions apply) (Refer to Guide)	+ 404	0.
Loans and advances to unrelated corporations	+ 405	0.
Eligible loans and advances to related corporations (certain restrictions apply) (Refer to Guide)	+ 406	0.
Share of partnership(s) or joint venture(s) eligible investments (Attach schedule)	+ 407	0.
Total Eligible Investments	= 410	0.
-		

continued on Page 11

If floating taxation year, refer to Guide

DOLLARS ONLY

Erie Thames Powerlines Corporation 1800076

Capital Tax Calculation continued from Page 10



This section applies ONLY to a corporation that is a member of an associated group (exluding 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.

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.

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

16,670,957.

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

See attached

5,736,307

Aggregate Taxable Capital 470 531

407

If 540 above is equal to or less than the TCD 503 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.

16,670,957. ÷ From 540 22,407,264. X From 503

5,000,000 = 541

Transfer to 542

in Section E on page 12

S.s.69(2.1) Election Filed

591 (X if applicable)

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

Capital Tax Calculation continued from Page 11

SECTION E
This section applies if the corporation is a member of an associated group and/or partnership whose total aggregate Taxable Capital 540 on page 11, exceeds the TCD 503 on page 10. Complete the following calculation and transfer the amount from 523 to 543, and complete the return from that point.
+ From 470
SECTION F
This section applies if a corporation is a member of an associated group and the associated group has filed a ss.69(2.1) election
+ From 470 0 x From 30 100.0000 % x .3000%= + 561 0.
- Capital tax deduction From 995 relating to your corporation's Capital Tax deduction, on Schedule 591 From 995 = 562 0
Days in taxation year Total Capital Tax for the taxation year Capital Tax

* If floating taxation year, refer to Guide.

Capital Tax before application of specified credits	= 543	38,853
Subtract: Specified Tax Credits applied to reduce capital tax payable (Refer to Guide)	_ 546	0.
Capital Tax 543 - 546 (amount cannot be negative)	= 550	38,853.

DOLLARS ONLY

1800076

2003-12-31

Erie Thames Powerlines Corporation

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.		
. takanan yana sahininang ana n m ay 1, 1 000 ahan ma m <u>asa</u> an paga 12, ana sahipata ma sahininan man pamin		
1.2. Other than Credit Unions		
<u> </u>		
(Retain details of calculations for amounts in boxes 565 and 570. Do not submit with this tax return.)		
Days in taxation year	[]	
565 0 x 0.6% X From 30 0 y x 555 0 ÷ * 0 (366 if leap year Ontario Allocation) = + 569	0.
Taxable Paid Up Capital and Basic Capital Amount		
in accordance with Division B.1		
Days in taxation year		
570 0 x 571 0.00 % From 30 6 y 555 0 ÷ * 0 (366 if leap year Adjusted Taxable Capital Tax Rate Ontario Allocation) = + 574	0.
Paid Up Capital (Refer to Guide)		
in accordance with Division B.1 in excess of Book Conited Amount		
of Basic Capital Amount		
Capital Tax for Financial Institutions – other than Credit Unions (before Section 2) 569 + 574	= 575	0.
* If floating taxation year, refer to Guide.		
2. 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.)		
Allowable Credit for Eligible Investments	_ 585	0.
Financial Institutions: Claiming a tax credit for investment in Community Small Business Investment Fund (CSBIF)? (x)		
	[500]	0
Capital Tax – Financial Institutions 575 – 585	= 586 Transfer to	o 543 on Page 12
	Transier to	o <u>roso</u> on rage 12
Premium Tax (s.74.2 & 74.3) (Refer to Guide)		
1) Uninsured Benefits Arrangements 587 0 X 2%	= 588	0.
Applies to Ontario-related uninsured benefits arrangements.		
2) Unlicensed Insurance (enter premium tax payable in 588 and attach a detailed schedule of calculations. If subject to tax under		
(1) above, add both taxes together and enter total tax in 588.)		
Applies to Insurance Brokers and other persons placing insurance for persons resident or property situated in Ontario with unlicensed insurers.		
	_ 589	0.
Deduct: Specified Tax Credits applied to reduce premium tax (Refer to Guide)		
Promium Tay [500] - [500]	= 590	0.

Transfer to page 17

DOLLARS ONLY

Erie Thames Powerlines Corporation

1800076

2003-12-31

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			<u>+</u> [600]	1,222,843 Transfer to Page 15
Add:				Transfer to Fago Te
Federal capital cost allowance	+ 601	599,170 <u>.</u>		
Federal cumulative eligible capital deduction	+ 602	38,221		
Ontario taxable capital gain	+ 603	0.		
Federal non-allowable reserves. Balance beginning of year	+ 604	0.		
Federal allowable reserves. Balance end of year	+ 605	0.		
Ontario non-allowable reserves. Balance end of year	+ 606	0.		
Ontario allowable reserves. Balance beginning of year	+ 607	0.		
Federal exploration expenses (e.g. CEDE, CEE, CDE, COGPE)	+ 608	0.		
Federal resource allowance (Refer to Guide)	+ 609	0.		
Federal depletion allowance	+ 610	0.		
Federal foreign exploration and development expenses	+ 611	0.		
Crown charges, royalties, rentals, etc. deducted for Federal purposes (Refer to Guide)	+ 617	0.		
Management fees, rents, royalties and similar payments to non-arms' length non-residents Number of Days in Taxation Year				
Days after				
Dec. 31, 2002 and before Jan. 1, 2004 Total Days				
612 $0 \cdot x = 5 \div 12.5000 \times 33 = 365 \div 73 = 4633 = 4633 = 63$	<u>.</u>			
Days after Dec. 31, 2003 Total Days				
$\begin{array}{ c c c c c c c c c c c c c c c c c c c$	<u>.</u>			
Total add-back amount for Management fees, etc. 633 + 634 = 0.	<u>+</u> 613	0.		
Federal Scientific Research Expenses claimed in year from line 460 of fed. form T661	045	0		
excluding any negative amount in 473 from Ont. CT23 Schedule 161	+ 615	0.		
Add any negative amount in 473 from Ont. CT23 Schedule 161	+ 616	0.		
Federal allowable business investment loss	+ 620	0.		
Total of other items not allowed by Ontario but allowed federally (Attach schedule)	+ 614	0.		
Total of Additions 601 to 611 + 617 + 613 + 615 + 616 + 620 + 614		637,391.	640	637,391.
		<u> </u>		Transfer to Page 15
Deduct: Ontario conital cost allowance (eveludes amounts deducted under 675)	+ 650	599,170•		
Ontario capital cost allowance (excludes amounts deducted under 675) Ontario cumulative eligible capital deduction		38,221.		
Federal taxable capital gain	+ 651	0.		
Ontario non-allowable reserves. Balance beginning of year	+ 652	0.		
Ontario allowable reserves. Balance end of year		0.		
Federal non-allowable reserves. Balance end of year	055	0.		
•	250	0.		
Federal allowable reserves. Balance beginning of year	+ 656	0.		
Ontario exploration expenses (e.g. CEDE, CEE, CDE, COGPE) (Retain calculations. Do not submit.)	050	0.		
Ontario depletion allowance	250	0.		
Ontario resource allowance (Refer to Guide)	004	0.		
Ontario current cost adjustment (Attach schedule)		0.		
CCA on assets used to generate electricity from natural gas, alternative or renewable resources	+ 675	0.		
Subtotal of deductions for this page 650 to 659 + 661 + 675	681	637,391.		
7 200 10 200 10 200 T 20	1001	Transfer to Page 15		

CT23 Page 15 of 20

Erie Thames Powerlines Corporation

1800076

003-12-31

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 + 600 1,222,843. Net Income (loss) for federal income tax purposes, per federal Schedule 1 637,391, = 640 Total of Additions on page 14 From = 681 Sub Total of deductions on page 14 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 662 intellectual property deducted in the current taxation year **ONTTI Gross-up deduction calculation:** Gross-up of CCA 100 662 <u>0.</u> X - From 662 From 30 100 Ontario Allocation Workplace Child Care Tax Incentive (WCCT) (Applies to eligible expenditures incurred prior to January 1, 2005.) 665 30.00% X = 666 Qualifying expenditures: 100 From 30 0000 Ontario Allocation Workplace Accessibility Tax Incentive (WATI) (Applies to eligible expenditures incurred prior to January 1, 2005.) 0 × 100.00% X 667 = 668 Qualifying expenditures: From 30 100.0000 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) 670 30.00% x 671 Qualifying expenditures: 100 From 30 0000Ontario Allocation **Educational Technology Tax Incentive (ETTI)** (Applies to eligible expenditures incurred prior to January 1, 2005.) 100 0• x 15.00% x ₌ 673 0. Qualifying expenditures: 100 0000 Ontario Allocation + 678 0. Ontario allowable business investment loss + 679 0. Ontario Scientific Research Expenses claimed in year in | 477 | from Ont. CT23 Schedule 161 Amount added to income federally for an amount that was negative on + 677 federal form T661, line 454 or 455 (if filed after June 30, 2003) + 664 0. Total of other deductions allowed by Ontario (Attach schedule) 637,391, 637.391 **Total of Deductions Net income (loss) for Ontario Purposes** = 690

Erie Thames Powerlines Corporation

1800076

	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)			
Balance at Beginning of Year	700 (2)	710 (2)	720 (2)	730	740	750			
	884,925	0	0	0	0	0			
Add: Current year's losses (7)	701	711	721	731	741	751			
Losses from predecessor corporations (3)	702	712	722	732		752			
Subtotal	703	713	723	733	743	753 0			
Subtract: Utilized during the year	704 (2)	715 (2)(4)	724 (2)	734 (2) (4)	744 (4)	754 (4)			
to reduce taxable income	884,925 705	0	725	735	745	0			
Expired during the year	0		0	0	0				
Carried back to prior years to reduce	706 (2) to Page 17 0	716 (2) to Page 17 0	726 (2) to Page 17 0	736 (2) to Page 17 0	746				
taxable income (5)	707	717	727	737	747	757			
Subtotal	884,925	0	0	0	0	0			
Balance at End of Year	709 (8)	719	729	739	749	759			
	0	0	0	0	0	0			

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	817 (9)	860 (9)		850	870
1995-09-30	0	0		0	0
801 8th preceding taxation year	818 (9)	861 (9)		851	871
1996-09-30	0	0		0	0
7th preceding taxation year	819 (9)	862 (9)		852	872
1997-09-30	0	0		0	0
803 6th preceding taxation year	820	830	840	853	873
1998-09-30	0	0	0	0	0
5th preceding taxation year	821	831	841	854	874
1999-09-30	0	0	0	0	0
4th preceding taxation year	822	832	842	855	875
2000-09-30	0	0	0	0	0
3rd preceding taxation year	823	833	843	856	876
2001-09-30	0	0	0	0	0
2nd preceding taxation year	824	834	844	857	877
2001-12-31	0	0	0	0	0
1st preceding taxation year	825	835	845	858	878
2002-12-31	0	0	0	0	0
809 Current taxation year	826	836	846	859	879
2003-12-31	0	0	0	0	0
Total	829	839	849	869	889
	0	0	0	0	0

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.
- 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,

CT23 Page 17 of 20 DOLLARS ONLY

Restricted Farm

Losses

Erie Thames Powerlines Corporation

Application of Losses

1800076 2003-12-31

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

- 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
- 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.

Corporation's Tax Account No. (MOF) on the back of cheque or money order.

(Refer to Guide for other payment methods.)

- 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:
 - 1) the first day of the taxation year after the loss year,

Total Capital

Losses

- 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.

Farm Losses

Total amount of loss		910	0	0	[940]
Deduct: Loss to be carried back to preceding taxation years and applied to reduce taxable income			O	<u> </u>	
Tax Account No. (MOE)	axation Year Ending year month day	911	921	931	941
3rd preceding 901		912	922	932	942
i) 2nd preceding 902		0	0		
ii) 1st preceding 903		913 0	923	933	943
Total loss to be carried back		From 706	From 716	From 726	From 736
Balance of loss available for carry-forward		919	929	939	949
Summary		Certification	on		
ncome tax + From 230 or 320	20,676.		d signing officer of the		
Corporate Minimum Tax + From 280	0.	return, has been e	all schedules and stater examined by me and is on is in agreement with	a true, correct and cor	mplete return and
Capital Tax + From 550 _	38,853.	I further certify that	at the financial stateme ating results of the corp	nts accurately reflect th	ne financial
Premium Tax + From 590	0.	the Corporations	Tax Act. The method of that of the previous year.	f computing income for	this taxation year
Total Tax Payable = 950	59,529•	statement attache	ed.		
Subtract: Payments 960	0.	Name (please pri	nt)		
Capital Gains Refund (s.48) 965	0.		_		
Qualifying Environmental Trust Tax Credit (Refer to Guide) 985	0.	JEFFREY PETTITE Title			
Specified Tax Credits (Refer to Guide) 955	0.				
Other	0•	PRESIDENT Full Residence A	ddress		
3alance = 970	59,529.	143 BELL STREE	ĒΤ		
f payment due Enclosed * 990	59,529.				
f overpayment: Refund (Refer to Guide) = 975	0.	ON CA	N5C-3K5		
year month day Apply to 980	(Includes credit interest)	Signature	1130-315	Date	
Make your cheque (drawn on a Canadian financial institutio in Canadian funds, payable to the Minister of Finance and	n) or a money order	Note: Section 76	of the Corporations Ta	x Act provides penaltie	es for making false

Non-Capital

Losses

or misleading statements or omissions.

Erie Thames Powerlines Corporation Ontario Rates
Corp. Tax Acct. No.:1800076 Year Ended: 2003-12-31

Calculation of Tax Rates for the

- Incentive Deduction for Small Business Corporations (IDSBC) (Small Business Tax Credit) (S.41)
- Surtax on Canadian-controlled Private Corporations (s.41.1)

— 1. Calculation	n of IDSBC Rate ———				
	Number of Days In Ta	xation \	⁄ear		
7.00%	Days after December 31, 1998 and before January 1, 2000 x 0	/	Total Days 365		.0000%
7.00%	x 0	/	365	=	.0000%
7.50%	Days after Dec 31, 1999 and before Jan 1, 2001 x 0	/	Total Days 365	=	.0000%
7.50%	Days after Dec 31, 2000 and before Oct 1, 2001 x 0	/	Total Days 365	=	.0000%
6.50%	Days after Sept 30, 2001 and before Jan 1, 2003 x 0	/	Total Days 365	=	.0000%
7.00%	Days after Dec 31, 2002 and before Jan 1, 2004 x 365	/	Total Days 365	=	7.0000%
8.50%	Days after Dec 31, 2003 x 0	/	Total Days 365	=	.0000%
IDSBC Rate for the	ne Taxation Year	• • • • •		=	7.0000%

Page 1 of 2

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	Powerlines Cact. No. :180	Ontario Rates 2003-12-31						
2. Calculation of Specified Rate for Surtax								
	Number of Days Ir	Taxation Ye	ear					
4.67%	Days after Dec 31, 1998 and before Jan 1, 2000 x 0	/	Total Days 365	= .0000%				
5.00%	Days after Dec 31, 1999 and before Jan 1, 2001 x 0	/	Total Days 365	= .0000%				
5.00%	Days after Dec 31, 2000 and before Oct 1, 2001 x 0	/	Total Days 365	= .0000%				
4.3330%	Days after Sept 30, 2001 and before Jan 1, 2003 x 0	/	Total Days 365	= .0000%				
4.6670%	Days after Dec 31, 2002 and before Jan 1, 2004 x 365	/	Total Days 365	= 4.6670%				
4.6670%	Days after Dec 31, 2003 x 0	/	Total Days 365	= .0000%				

Specified Rate of Surtax for the Taxation Year.....

Page 2 of 2

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= 4.6670% =====



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

Surtax on Canadian-Controlled Private Corporations

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
Erie Thames Powerlines Corporation	1800076	2003-12-31

Name of Associated Corporation (Canadian and Foreign)	Corporations Tax Number	Taxation Year End	Taxable Income (if loss, enter nil)
ERIE THAMES SERVICES CORPORATION	1800077	2003-12-31	+
ERIE THAMES POWER CORPORATION	1800075	2003-12-31	+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
	Transfer to 85	Total of the CT23	=



Corporation's Legal Name

Ministry of Finance Corporations Tax Branch PO Box 620 33 King Street West

Paid-Up Capital: Loans and Advances

Oshawa ON L1H 8E9		
	Ontario Corporations Tax Account No. (MOF)	Taxation Year End

Erie Thames Powerlines Corporation	1800076	2003-12-31
Loans or Advances Credited or Advanced to Corporation (includes accounts payable to related parties outstanding at the taxation year end for 120 days and accounts payable to non-related parties outstanding for 365 days or more at the taxation year.	or more, ear end)	
Long-term debt from Municipal Shareholders		+ 8,038,524
		+ C
		+ 0
		+ 0
		+ 0
		+ 0
		+ 0
		+ 0
		+ 0
		+ 0
		+ 0
		+ 0
		+ 0
		+ (
		+ 0
		+ c
		+ 0
		+ C
		+ 0
		+ C
		+ 0
		+ 0
		+ 0
	Tota Transfer to 353 of the CT23	8,038,524

Erie Thames Powerlines Corporation
Corp. Tax Acct. No.: 1800076

Year Ended:

Ont. Sch. 008 2003-12-31

Ministry of Finance

Corporations Tax Branch

PO Box 620

33 King Street West

Oshawa ON L1H 8E9

Summary of Capital Cost Allowance

Is the corporation electing under regulation 1101(5g)? [Y/N] N

1	2	3	4	5	6	7	8	9	10	11	12	13
Class	Ontario	Cost of	Net	Proceeds	Ontario	50% rule	Reduced	CCA	Recapture	Terminal	Ontario	Ontario
number	unde-	acquisitions	adjustments	of	unde-	(1/2 of	unde-	rate	of	loss	capital	unde-
	preciated	during the	(show	dispositions	preciated	the amount,	preciated	%	capital		cost	preciated
	capital	year (new	negative	during the	capital	if any, by	capital		cost		allowance	capital
	cost at the	property	amounts in	year	cost	which the	cost		allowance		(column 8	cost
	beginning	must be	brackets)	(amount	(column 2	net cost	(column 6				multiplied	at the end
	of the year	available		not to	plus	of	minus				by	of the year
	(unde-	for use)		exceed	column 3	acquisitions	column 7)				column 9;	(column 6
	preciated			the capital	or minus	exceeds					or a lower	minus
	capital			cost)	column 4	column 5)					amount)	column 12)
	cost at the				minus							
	end of the				column 5)							
	prior year's	3										
	CCA	See note 1				See note 2						
	schedule)	below				below						
1	102,077	0	0	0	102,077	0	102,077	4	0		0 4,083	97,994
1	148,613	5,040	0	0	153,653	2,520	151,133	4	C		0 6,045	147,608
1	865,508	161,429	0	0	1,026,937	80,714	946,223	4	C		0 37,849	989,088
1	12,038,488	1,346,671	0	0	13,385,159	673,335	12,711,824	4	C		0 508,473	12,876,686
8	5,517	0	0	0	5,517	0	5,517	20	C		0 1,103	4,414
10	3,282	5,023	0	0	8,305	2,511	5,794	30	C)	0 1,738	6,567
10	6,970	0	0	0	6,970	0	6,970	30	C)	0 2,091	4,879
12	0	75,575	0	0	75,575	37,787	37,788	100	C)	0 37,788	37,787
stotal	13,170,455	1,593,738	0	0	14,764,193	796,867	13,967,326		C)	0 599,170	14,165,023

Erie Thames Powerlines Corporation Corp. Tax Acct. No. : 1800076

Year Ended:

Ont. Sch. 008 2003-12-31

Ministry of Finance

Corporations Tax Branch

PO Box 620

33 King Street West

Oshawa ON L1H 8E9

Summary of Capital Cost Allowance

Is the corporation electing under regulation 1101(5g)? [Y/N] N

1	2	3	4	5	6	7	8	9	10	11	12	13
Class	Ontario	Cost of	Net	Proceeds	Ontario	50% rule	Reduced	CCA	Recapture	Terminal	Ontario	Ontario
number	unde-	acquisitions	adjustments	of	unde-	(1/2 of	unde-	rate	of	loss	capital	unde-
	preciated	during the	(show	dispositions	preciated	the amount,	preciated	8	capital		cost	preciated
	capital	year (new	negative	during the	capital	if any, by	capital		cost		allowance	capital
	cost at the	property	amounts in	year	cost	which the	cost		allowance		(column 8	cost
	beginning	must be	brackets)	(amount	(column 2	net cost	(column 6				multiplied	at the end
	of the year	available		not to	plus	of	minus				by	of the year
	(unde-	for use)		exceed	column 3	acquisitions	column 7)				column 9;	(column 6
	preciated			the capital	or minus	exceeds					or a lower	minus
	capital			cost)	column 4	column 5)					amount)	column 12)
	cost at the				minus							
	end of the				column 5)							
	prior year's											
	CCA	See note 1				See note 2						
	schedule)	below				below						
Total	13,170,455	1,593,738	0	0	14,764,193	796,867	13,967,326		0	0	599,170	14,165,023
	=======	=======	=======	=======	=======	=======	Enter	in boxes	======= s [650]	[650]	[650] on	the CT23

Note 1. 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) of the "Income Tax Act" (Canada).

- Note 2. The net cost of acquisitions is the cost of acquisitions plus or minus certain adjustments from column 4.
- Note 3. If the taxation year is shorter than 365 days, prorate the CCA claim.
- 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.

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Ministry of Finance

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Ontario Cumulative Eligible Capital Deduction Schedule 10

(For taxation years 2000 and later)

Corporatio	ns Legai Name	(MOF)	Taxalion fear End
Erie Thar	nes Powerlines Corporation	1800076	2003-12-31
	e by a corporation that has eligible capital property. arate cumulative eligible capital account must be kept for each business.		
Part 1 -	Calculation of current year deduction and carry-forward	_	
Ontario C	umulative eligible capital - balance at end of preceding taxation year (if negative, enter zer	70)	546,013 ^A
Add:	Cost of eligible capital property acquired during the taxation year +	0 B	
	Amount transferred on amalgamation or wind-up of subsidiary +	0°	
	Other adjustments +	0 ^D	
Total of E		0 X 0.75 =	0 ^E
Subtota			546,013 ^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 + The gross amount of a reduction in respect of a forgiven debt obligation as provided for in subsection 80(7) of the <i>Income Tax Act</i> (Canada) + Other adjustments +	0 H	
Total of C		0 X 0.75 =	0,1
Ontario o	cumulative eligible capital balance F – J		546,013 ^K
* The ma	rear deduction 546,013 K 7.00% *	-	38,221 mount in box 651 of the CT23 507,792 507
	y amount up to the maximum deduction of 7% may be claimed. Taxation years starting afte duction may not exceed the maximum amount prorated for the number of days in the taxation		
Part 2 -	Amount to be included in income arising from disposition Only complete this part if the amount at line K is negative		
Amount fr	om line K above (show as a positive amount)		0 N
	ulative eligible capital deductions from income for ears beginning after June 30, 1988	01	
	ll amounts which reduced cumulative eligible capital rent or prior years under subsection 80(7) of the ITA	0 ²	
	umulative eligible capital deductions claimed for ears beginning before July 1, 1988		
that were	balances in the cumulative eligible capital account included in income for taxation years beginning by 1, 1988		
Line 3 de	duct line 4	05	
Total lines	51+2+5	06	
Line T fro	m previous Ontario Schedule 10 for taxation years ending after February 27, 2000	0'	-
	ne 7 from line 6	0	00
N - O (car	nnot be negative)		0 ^P
Amount o		-	0 ^Q
P - Q		<u> </u>	0 ^R
Amount o	n line R		0 8
Lesser of	line N or line O		0 ^T
Amount t	o be included in income S + T		0

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



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Taxable Capital of Associated Corporations

(Applicable to an associated group that has a permanent establishment in Canada)

Schedule CT21

orporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
orporation's Legar Name	Ontario corporations rax Account No. (MOI)	Taxation Teal End
rie Thames Powerlines Corporation	1800076	2003-12-31

This schedule must be completed in determining the aggregate taxable capital of an associated group and/or partnership that has a permanent establishment (PE) in Canada.

Name of Associated Corporation (Must have a PE in Canada)	Corporations Tax Account No. (MOF) (if applicable)	Taxation Year End	Taxable Capital
ERIE THAMES SERVICES CORPORATION	1800077	2003-12-31	⁺ 4,135,958
ERIE THAMES POWER CORPORATION	1800075	2003-12-31	⁺ 1,600,349
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
	Aggrega	te of taxable capital	= 5,736,307

Transfer to box 540 of the CT23



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

Corporate Minimum Tax (CMT) CT23 Schedule 101

Page 1 of 3

CT23 Schedule 101		rage rors
Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
Erie Thames Powerlines Corporation	1800076	2003-12-31
Part 1: Calculation of CMT Base		
Banks - 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	972,475.
Subtract (to the extent reflected in net income/loss):		
Provision for recovery of income taxes / benefit of current income taxes	+ 2101 0•	
Provision for deferred income taxes (credits) / benefit of future income taxes	+ 2102 89,374.	
Equity income from corporations	+ 2103 0.	
Share of partnership(s)/joint venture(s) income	+ 2104 0.	
Dividends received/receivable deductible under fed.s.112	+ 2105	
Dividends received/receivable deductible under fed.s.113	+ 2106 0.	
Dividends received/receivable deductible under fed.s.83(2)	+ 2107	
· · · · · · · · · · · · · · · · · · ·	0	
Dividends received/receivable deductible under fed.s.138(6)	+ <u> 2108 </u>	
Federal Part VI.1 tax paid on dividends declared and paid, under fed.s.191.1(1)	+ 2109 0.	
Subtotal	89,374 - 2110	89,374.
Add (to extent reflected in net income/loss):		05/5/10
,	+ 2111 130,177.	
Provision for current taxes / cost of current income taxes		
Provision for deferred income taxes (debits) / cost of future income taxes	+ 2112 0.	
Equity losses from corporations	+ 2113 0.	
Share of partnership(s)/joint venture(s) losses	+ 2114 0.	
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 0.	
Subtotal	= 130,177•+ 2116	130,177.
Add/Subtract:		
Amounts relating to s.57.9 election/regulations for disposals etc. of property for current/prior year	rs	
	r – 2118 O•	
	7 – 2120 0.	
	7 – 2122 0.	
** Amounts relating to amplementings (fed a 97) on		
prescribed in regulations for current/prior years + 2123 U	2124 0.	
Processing in regulation years	0.	
** Amounts relating to s.57.10 election/regulations for replacement re fed.s.13(4), 14(6) and 44 for		
current/prior years + 2127 U o	r – 2128 O•	
Interest allowable under ss.20(1)(c) or (d) of ITA to the extent not otherwise deducted in determining CMT adjusted net income	_ 2150 0•	
Subtotal (Additions) = 0.	+ 2129	0.
Subtotal (Subtractions)	= 0, 2130	0.
** Other adjustments	± 2131	0.
Subtotal ± 2100 - 2110 + 2116 + 2129 - 2130 ± 2131		1,013,278.
** Share of partnership(s)/joint venture(s) adjusted net income/loss	± 2133	0.
Adjusted net income (loss) (if loss, transfer to 2202 in <i>Part 2: Continuity of CMT Losses Carrie</i>		1,013,278
		_,,,
20000 pt 100 1 2000	2211 796,247.	
* CMT losses: other eligible losses	796,247	796,247.
 CMT losses applied cannot exceed adjusted net income or increase a loss 	1201211	12012110
** Retain calculations. Do not submit with this schedule.	0400	217 021
CMT Base	Transfer to CMT Base on Page 8 of the CT.	217,031.

Corporate Minimum Tax (CMT) CT23 Schedule 101

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
Erie Thames Powerlines Corporation	1800076	2003-12-31

Part 2: Continuity of CMT Losses Carried Forward

. u	. Continuity of our Ecococ Carriou Formara		
Balance	at Beginning of year NOTES (1), (2) + 2	2201	796,247.
	Current year's losses + 2202 0.		
	Losses from predecessor corporations on amalgamation NOTE (3) + 2203 0 •		
	Losses from predecessor corporations on wind-up NOTE (3) + 2204		
	Amalgamation (x) 2205 Yes Wind-up (x) 2206 Yes	_	
Subtotal	= 0,+2	2207	0.
Adjustmer	nts (attach schedule) ± 2	2208	0.
CMT los	ses available 2201 + 2207 ± 2208 = 2	2209	796,247.
Subtract:	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 796, 247.		
	Losses expired during the year+ 2212 0.	_	
Subtotal	796,247.	2213	796,247.
Ralance	s at End of Year NOTE (5) 2200 - 2213	214	0.

Notes:

- 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 s.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	2260	2280
	1995-09-30	0	0
2241	8th preceding taxation year	2261	2281
	1996-09-30	0	0
2242	7th preceding taxation year	2262	2282
	1997-09-30 6th preceding taxation year	0	0
2243	6th preceding taxation year	2263	2283
	1998-09-30	0	0
2244	5th preceding taxation year	2264	2284
	1999-09-30	0	0
2245	4th preceding taxation year	2265	2285
	2000-09-30	0	0
2246	3rd preceding taxation year	2266	2286
	2001-09-30	0	0
2247	2nd preceding taxation year	2267	2287
	2001-12-31	0	0
2248	1st preceding taxation year	2268	2288
	2002-12-31	0	0
2249	Current taxation year	2269	2289
	2003-12-31	0	0
Totals	•	2270	2290
· Otale	•	0	0

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

Corporate Minimum Tax (CMT) CT23 Schedule 101

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
Erie Thames Powerlines Corporation	1800076	2003-12-31

Part 4: Continuity of CMT Credit Carryovers

Part 4: Continuity of CWT Credit Carryovers		
Balance at Beginning of year NOTE (1)	+ 2301	0.
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 the 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	+ 2310	0.
CMT Credit Carryovers from predecessor corporations NOTE (3)	+ 2325	0.
Amalgamation (x) 2315 Yes Wind-up (x) 2320 Yes		
Subtotal 2301 + 2310 + 2325	= 2330	0.
Adjustments (Attach schedule)	± 2332	0.
CMT Credit Carryover available 2330 ± 2332	= 2333	0.
Subtract: CMT Credit utilized during the year to reduce income tax	e 8 or the	CT23 or Page 6 of the CT8
(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 = 0.	- 2335	0.
Ralance at End of Vear NOTE (4) 2333	_ 2336	0.

Notes:

- (1) Where acquisition of control of the corporation has occurred, the utilization of CMT credits can be restricted. (see s.43.1(5))
- (2) The CMT credit of life insurance corporations can be restricted (see s.43.1(3)(b)).
- (3) 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	2360	2380
	1995-09-30	0	0
2341	8th preceding taxation year	2361	2381
	1996-09-30	0	0
2342	7th preceding taxation year	2362	2382
	1997-09-30	0	0
2343	6th preceding taxation year	2363	2383
	1998-09-30	0	0
2344	5th preceding taxation year	2364	2384
	1999-09-30	0	0
2345	4th preceding taxation year	2365	2385
	2000-09-30	0	0
2346	3rd preceding taxation year	2366	2386
	2001-09-30	0	0
2347	2nd preceding taxation year	2367	2387
	2001-12-31	0	0
2348	1st preceding taxation year	2368	2388
	2002-12-31	0	0
2349	Current taxation year	2369	2389
	2003-12-31	0	0
Totals	•	2370	2390
iolais	5	0	0

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



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

Corporate Minimum Tax - Associated Corporations

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
Erie Thames Powerlines Corporation	1800076	2003-12-31

Name of Associated Corporation (Canadian and Foreign)	Corporations Tax Number	Taxation Year End	Total Assets	Total Revenue
ERIE THAMES SERVICES CORPORATION	1800077	2003-12-31	+ 6,240,205	+ 6,661,404
ERIE THAMES POWER CORPORATION	1800075	2003-12-31	+ 11,773,639	+ 875,981
			+	+
			+	+
			+	+
			+	+
			+	+
			+	+
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			+	+
			+	+
			+	+
			+	+
			+	+
			+	+
			+	+
			+	+
			+	+
			+	+
	I			

Totals = Transfer to 249

of the CT23

Transfer to 250 of the CT23

Erie Thames Powerlines Corporation Instal-Fed. Account/Business No.:863719498RC0001 Year Ended: 2003-12-31

- FEDERAL TAX INSTALMENTS

For The Taxation Year Ended: 2004-12-31

The following is a list of federal instalments payable for the current taxation year. The last column indicates the instalments payable to Revenue Canada. The instalments are due no later than on the dates indicated, otherwise non-deductible interest will be charged. A cheque or money order should be made payable to the Receiver General. Payment may be made either to an authorized financial institution or filed with form T9 (instalment form) and addressed to the appropriate Revenue Canada Taxation Centre.

	Instalments	Instalments	Cumulative	Instalments
Date	Required	Paid	Difference	Payable
2004-01-31	9,109	0	0	9,109
2004-02-29	9,109	0	0	9,109
2004-03-31	9,109	0	0	9,109
2004-04-30	9,109	0	0	9,109
2004-05-31	9,109	0	0	9,109
2004-06-30	9,109	0	0	9,109
2004-07-31	9,109	0	0	9,109
2004-08-31	9,109	0	0	9,109
2004-09-30	9,109	0	0	9,109
2004-10-31	9,109	0	0	9,109
2004-11-30	9,109	0	0	9,109
2004-12-31	9,109	0	0	9,109
Total	109,308	0		109,308
	========	========		========

Page 1 of (1 or 3)

Corporate Taxprep / Taxprep des sociétés - TP-11

	lment Method Chosen [1-3]: 1 alment Base Method		
	are starting late, indicate the MONTH in which you want them uary, 2=February, etc.) 1		
— 1. 1st INST	ALMENT BASE METHOD		
1st Instalment (Amount (I) Be	Base Amount low)	109,300 / 12 =	9,109
		Monthly Instalments Required	9,109
2. COMBIN	IED 1st AND 2nd INSTALMENT BASE METHOD ————		
2nd Instalment Indicate:	Base Amount: Part I Tax	0 28,696 0	
	Total	28,696 / 12 = (A)	2,392
Less: 1/12 of E	Estimated Current Yr Credits [(H) below / 12]		0
Each of the firs	st 2 Instalment Payments	= (B)	2,392
Total tax from (Less: Amount	(I) below	109,300 4,784	
		104,516 / 10 =	10,452
Each of the rer	maining 10 Instalment Payments		10,452
— 3. ESTIMA	TED TAX METHOD		
Instalment Bas (Amount (I) Be	e Amount	. 0 / 12 =	0
		Monthly Instalments Required	0
	Corporate Ta	xprep / Taxprep des sociétés - TP-11	Page 2 of 3

Instal-Fed.

2003-12-31

Erie Thames Powerlines Corporation
Account/Business No.:863719498RC0001 Year Ended:

Erie Thames Powerlines Corporation In Account/Business No.: 863719498RC0001 Year Ended: 2003-12-31

INSTALMENT BASE CALCULATION Estimated 1st Instalment Tax Base Method Method 337,918 ======== ======== **CALCULATION OF TAX PAYABLE** Total of: Federal Part I Tax........... 128,409 0 3,785 0 0 0 132,194 0 Subtotal (A) Less Total of: 0 0 0 33,792 0 0 0 0 Non-Business Foreign Tax Credit............. 0 0 16,896 0 0 Federal Political Contribution Tax Credit....... 0 0 Investment tax credit per Schedule 31 and 0 0 0 0 50,688 0 Subtotal (B) 81,506 0 Total Part I Tax Payable (A) - (B) 27,794 (D) 0 0 0 (D.1) 0 0 0 0 Total Parts I, I.3, VI, VI.I and 109,300 0 Adjustment for Short Taxation Years: 0 365 365 365 109,300 0 (G) Less - Estimated Current Year Credits: 0 0 0 0 \cap 0 Provincial and Territorial Capital 0 0 NRO Allowable Refund per Sch. 26................. 0 0 0 0 0 0 0 0 109,300 0

Instal-Fed.

========

Erie Thames Powerlines Corporation Instal-Ont. Corp. Tax Acct. No.: 1800076 Year Ended: 2003-12-31

ONTARIO TAX INSTALMENTS

For The Taxation Year Ended: 2004-12-31

The following is a list of Ontario instalments payable for the current taxation year. The last column indicates the instalments payable to the Ontario Ministry of Revenue. The instalments are due no later than on the dates indicated otherwise non-deductible interest will be charged. A cheque or money order should be made payable to the Minister of Finance. Payment may be made either to a chartered bank in Ontario or filed with an instalment form and addressed to:

Ministry of Revenue (Ontario) Corporation Tax Branch P.O. Box 620 33 King Street West Oshawa, Ontario L1H 8E9

Quarterly Instalment				
Date	Instalments Required	Instalments Paid	Cumulative Difference	Instalments Payable
2004-03-31	0	0	0	0
2004-06-30	0	0	0	0
2004-09-30	0	0	0	0
2004-12-31	0	0	0	0
	0	0		0
	========	=======		========

	Instalments	Instalments	Cumulative	Instalments
Date	Required	Paid	Difference	Payable
2004-01-31	4,961	0	0	4,961
2004-02-29	4,961	0	0	4,961
2004-03-31	4,961	0	0	4,961
2004-04-30	4,961	0	0	4,961
2004-05-31	4,961	0	0	4,961
2004-06-30	4,961	0	0	4,961
2004-07-31	4,961	0	0	4,961
2004-08-31	4,961	0	0	4,961
2004-09-30	4,961	0	0	4,961
2004-10-31	4,961	0	0	4,961
2004-11-30	4,961	0	0	4,961
2004-12-31	4,961	0	0	4,961
Total	59,532	0		59,532
	========	========		=======

Page 1 of (1 or 3)

Erie Thames Powerlines Corporation Corp. Tax Acct. No.:1800076 Ye	In ear Ended: 2003-12-31	stal-Ont.
Indicate Instalment Method Chosen [1-3]: 1		
1. 1st Instalment Base Method 2. Combined 1st and 2nd Instalment Base Method 3. Estimated Tax Method		
Do not used the quarterly payment even if applicable "X" to continue mor payments		[]
If instalments are starting late, indicate the MONTH in which you want the to start (1=January, 2=February, etc.) 1	em	
1. 1st INSTALMENT BASE METHOD		
1st Instalment Base Amount (Amt (I) Below)	59,529 / 12 =	4,961
	Monthly Instalments Required	4,961
	Quarterly Instalments Required	0
2. COMBINED 1st AND 2nd INSTALMENT BASE METHOD		
2nd Instalment Base Amount:		
Indicate: Income Tax, C.M.T	0 35,799 	
Total	35,799 / $12 = (A)$	2,984
Each of the first 2 Instalment Payments		2,984
Total tax from (I) below	59,529 5,968	
	53,561 / 10 =	5,357
Each of the remaining 10 Instalment Payments	- =	5,357
	Quarterly Instalments Required	0
3. ESTIMATED TAX METHOD		
Instalment Base Amount		
(Amt (I) Below)	0 / 12 =	0
	Monthly Instalments Required	0
	Quarterly Instalments Required	0
		Page 2 of 3

Erie Thames Powerlines Corporation Instal-Ont. Corp. Tax Acct. No.:1800076 Year Ended: 2003-12-31

INSTALMENT BASE CALCULATION		
	1st Instalment Base Method	Estimated Tax Method
Ontario Taxable Income	337,918	0
CALCULATION OF TAX PAYABLE Gross Ontario Tax	42,240	0
Less Total of: Incentive Deduction for an S.B.C., net of surtax. Manufacturing and Processing Profits Credit. Additional deduction for credit unions. Credit for foreign taxes paid. Credit for Investment in S.B.D.C. Specified credits applied against income tax.	. 0 . 0 . 0	0 0 0 0 0
Total Deduction and Credits (B)	21,564	0
Income Tax (A) - (B) = (C)	20,676	0
Add: Capital Tax	38,853 0 0	0 0 0
Total Income Tax and Other Taxes (C+D+E+F) = (G)	59,529	0
Adjustment for Short Taxation Years x 365 / number of days in year if < 365	59,529	365 / 365 0 0
(1)	59,529 =======	0

Page 3 of 3

CCH Canadian Ltd. - Corporate Taxprep, 2004/2005 CT23, ver 1-2005

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Canada Customs and Revenue Agency

Agence des douanes et du revenu du Canada

BUSINESS CONSENT FORM

Use this form to consent to the release of confidential information about your Business Number (BN) account(s) to the representative named below, or to cancel consent for an existing representative.

- 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 of this form if you want to both name a new representative and cancel consent for an existing representative.

If you have questions, such as where to send this form, call us at 1-800-959-5525.

	- Consent to release of			-		Dunings Novel	0/271 0400 000001
Client's name: Erie Thames Powerlines Corporation			Business Number:	86371 9498 RC0001			
	t to the release of confident to the representative named		my BN accou	nt(s) by the	Canada Custor	ns and Revenue	
Represe	ntative's name (If a firm, en	ter the name of the fir	m. If an indiv	idual, enter	the first and las	st name of the indiv	idual.)
	med a firm as your represe last name.	ntative, and you want	to specify a	particular ir	ndividual of that	firm, enter that indi	vidual's
Represe	entative's telephone number	Extension			Representative	e's fax number	
	- Details of consent h accounts?						
I request	t that this consent apply to a	all accounts.	X OR				
(Check t	t that this consent apply only he appropriate box or boxes RP0002 and RP0003, plea	s. If you wish to autho	rize access to			the same type, for	
Corporat	te income tax	RC0001		RC _		RC	
GST/HS	Т	RT0001		RT _		RT	
Payroll d	leductions	RP0001		RP		RP	
Import/E	xport	RM0001		RM _		RM	
B. Whic	h years?						
I request	t that this consent apply to a	all years.	X OR				
I request	t that this consent apply only	y to the following year	rs:				
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	e following year-ends only:	Year Month Day	Year Month	n Day			
		Year Month Day	Year Month	n Dav			

RC59 E (01)

Canadä

Part 3 – Cancellation of conse	ent to release of inf	ormation to a re	epresentative	
Client's name:				Business Number:
I cancel all previous consents for a	Il representatives.	OR		
I cancel my consent to the release Agency to the representative name		tion about my BN	account(s) by the Ca	anada Customs and Revenue
Representative's name (If a firm, e	enter the name of the f	irm. If an individua	ll, enter the first and	last name of the individual.)
If you named a firm as your representation that individual's first and last name		t to cancel the cor	nsent for a particular	individual of that firm, enter
Representative's telephone number	PF .	_	Representat	ive's fax number
Part 4 – Details of cancellatio A. Which accounts?	n of consent			
I request that this cancellation of co	onsent apply to all acc	ounts.	OR	
I request that this cancellation of co	onsent apply only to th	e following accour	nts.	
(Check the appropriate box or boxe example RP0002 and RP0003, ple				the same type, for
Corporate income tax	RC0001	R	C	RC
GST/HST	RT0001	R	т	RT
Payroll deductions	RP0001	RI	Ρ	RP
Import/Export	RM0001	RI	Μ	RM
B. Which years?				
I request that this cancellation of co	onsent apply to all yea	rs.	OR	
I request that this cancellation of co	onsent apply only to th	e following years:		
1. All year-ends up to:	Year Month Day			
2. All year-ends beginning in:	Year Month Day	and all years afte	er that.	
3. The following year-ends only:	Year Month Day	Year Month Day	- /	
	Year Month Day	Year Month Day	- /	
Part 5 – Signature				
Your name JEFFREY PETTIT			Title	PRESIDENT
This form must be signed by an ow	ner, partner, director,	trustee, or officer.		
Sign here			Date	
	WE WILL NOT P	ROCESS THIS FO	ORM IF IT IS NOT S	•

Schedule of Instalment Remittances

Name of corporation contact:	
Telephone number:	

Effective interest date	Description (instalment remittance, split payment, assessed credit)	Amount of credit
	Instalment balance	57,613
	Total amount of instalments claimed (carry the result to line 840 of the T2 Return)	57,613 A
	Total instalments credited to the taxation year per T9	<u>57,613</u> B

Transfer ———				
Account number	Taxation year end	Amount	Effective interest date	Description
From:				
To:				
From:				
To:				
From:				
То:				
From:				
To:				
From:				
То:				

Federal Tax Instalments

Federal	tax	insta	lments
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For the taxation year ended: 2005-12-31

The following is a list of federal instalments payable for the current taxation year. The last column indicates the instalments payable to Revenue Canada. The instalments are due no later than on the dates indicated, otherwise non-deductible interest will be charged. A cheque or money order should be made payable to the Receiver General. Payment may be made either to an authorized financial institution or filed with form T9 (instalment form) and addressed to the appropriate Revenue Canada Taxation Centre.

Date	Instalments required	Instalments paid	Cumulative difference	Instalments payable
2005-01-31	4,802_			4,802
2005-02-28	4,802			4,802
2005-03-31	4,802			4,802
2005-04-30	4,802			4,802
2005-05-31	4,802			4,802
2005-06-30	4,802			4,802
2005-07-31	4,802			4,802
2005-08-31	4,802			4,802
2005-09-30	4,802			4,802
2005-10-31	4,802			4,802
2005-11-30	4,802			4,802
2005-12-31	4,791			4,791
	Fotal 57,613			57,613

Indicate instalment method chosen [1-3]:		
1st Instalment base method		
If instalments are starting late, indicate the MONTH in which you want them to start (1=January, 2=February, etc.)	1	

1 - 1st Instalment base method -

1st Instalment base amount (amount I below)	57,613 ÷ 12 =	4,802
Monthly instalments required		4,802

 2 – Combined 1st and 2nd instalment base method — 2nd Instalment base amount: Indicate: Part I tax Part I.3, VI & VI.I tax Provincial tax **Total** 9,109 A 1/12 of estimated current year credits (H below /12) Each of the first two instalment payments Total tax from I below 57,613 Amount B above x 2 18,218 39,395 ÷ 3,940

_ 3 – Estimated tax method	
Instalment base amount (amount I below)	÷ 12 =
Monthly instalments required	

Each of the remaining ten instalment payments

3.940

Instalment base calculation	1st instalment base method		Estimated tax method
Taxable income	260,459	=	
Calculation of tax payable			
Federal part I tax	98,974		
Federal surtax	+ 2,917	+	
Refundable tax on a CCPC's investment income	+	+	
Subtotal	101,891	-	A
Small business deduction			
Investment corporation deduction	+	+	
Federal tax abatement	+ 26,046		
Manufacturing and processing profits deduction	+		
Non-business foreign tax credit	+		
Business foreign tax credit	+	+	
Tax reduction, general and accelerated	+ 18,232	+	
Logging tax credit	+		
Federal political contribution tax credit	+		
Investment tax credit per Schedule 31 and resource deduction	+		
Qualifying environmental trust tax credit	+	+	
Subtotal	44,278	· -	В
Total part I tax payable (A - B)	57,613		С
Part I.3 tax	+	+	D
Part VI tax	+	+	D.
Part VI.I tax	+	+	D.2
Provincial/territorial tax	+	+_	E
Total			_
Parts I, I.3, VI, VI.I and provincial/territorial tax	57,613	_	F
Adjustment for short taxation years: x 365 ÷ number of days in year if less than 365	. 2/5	205 .	2/5
x 365 ÷ number of days in year if less than 365	÷ <u>365</u> 57,613	365 ÷	<u>365</u> G
Estimated current year credits:		-	0
Investment tax credit refund			
Dividend refund	+	_	
Federal capital gains refund	<u>'</u>	T -	
Provincial and territorial capital gains refund	<u>'</u>	т -	
NPO allowable refund per Schodule 26	<u> </u>	T -	
Tay withhold at course	<u>+</u>	т -	
Other estimated credits	+	+ -	
Other estimated credits	Т	+-	
Total estimated current year credits		-	Н
Instalment base amount (G - H)	57,613	_	1

Ontario Tax Instalments

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
Erie Thames Powerlines Corporation	1800076	2004-12-31

- Ontario tax instalments

For the taxation year ended: 2005-12-31

The following is a list of Ontario instalments payable for the current taxation year. The last column indicates the instalments payable to the Ontario Ministry of Revenue. The instalments are due no later than on the dates indicated, otherwise non-deductible interest will be charged. A cheque or money order should be made payable to the Minister of Finance. Payment may be made either to a chartered bank in Ontario or filed with an instalment form and addressed to:

Ministry of Revenue (Ontario) Corporation Tax Branch P.O. Box 620 33 King Street West Oshawa, Ontario L1H 8E9

Quaterly instalment				
Date	Instalments required	Instalments paid	Cumulative difference	Instalments payable
Total				

Date	Instalments required	Instalments paid	Cumulative difference	Instalments payable
_2005-01-31	5,644			5,644
_2005-02-28	5,644			5,644
2005-03-31	5,644			5,644
2005-04-30	5,644			5,644
2005-05-31	5,644			5,644
2005-06-30	5,644			5,644
2005-07-31	5,644			5,644
2005-08-31	5,644			5,644
2005-09-30	5,644			5,644
2005-10-31	5,644			5,644
2005-11-30	5,644			5,644
2005-12-31	5,643			5,643
Total	67,727			67,727

ndicate instalment method chosen [1-3]:	
1st Instalment base method	
Do not use the quaterly payment even if applicable "X" to continue montly payments	
f instalments are starting late, indicate the MONTH in which you want them to start (1=January, 2=February, etc.)	

1 – 1st Instalment base method		
1st instalment base amount (amount I below)	67,727 ÷ 12 =	5,644
Monthly instalments required		5,644
Quarterly instalments required		

2nd instalm	nent base amount:					
Indicate:	Income tax, C.M.T		20,676			
	Capital tax, prem. tax	+	38,853			
	Total	=	59,529 ÷	12	=	4,961 A
Each of the	e first two instalment payments					4,961 B
Total tax fro	om I below		67,727			
Amount A a	above x 2		9,922			
		=	57,805 ÷	10	=	5,781
Each of the	e remaining ten instalment payments					5,781
Quarterly in	nstalments required					
3 – Estin	nated tax method					
Instalment	base amount (amount I below)		÷	12	=	
Monthly ins	stalments required		·			
Quarterly ir	nstalments required					

		1st instalment base method		Estimated tax method
Ontario taxable income		260,459		
Calculation of tax payable				
Gross Ontario tax		36,464		
Incentive deduction for an S.B.C., net of surtax		22,139		
Manufacturing and processing profits credit	+		+	
Additional deduction for credit unions	+ _		+	
Credit for foreign taxes paid	+ _		+	
Credit for investment in S.B.D.C.	+ _		+	
Specified credits applied against income tax	+ _		+	
Total deduction and credits	=	22,139	=	
Income tax (A - B)		14,325		(
Capital tax	+	53,402	+	1
Corporate minimum tax paid (credited)	+		+	
Premium tax	+		+	
Total income tax and other taxes (C + D + E + F)	=_	67,727	=	
Adjustment for short taxation years				
x 365 ÷ number of days in year if less than 365	65 ÷ _	365	365 ÷	365
	_	67,727		!
Total estimated current year credits			-	
		67,727		



Canada Customs and Revenue Agency

Agence 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

V		
	055	Do not use this area

taxation year. For more information on when and how to file T2 returns, refer to the Gui	de under the heading "Before you start."				
┌ Identification ────					
Business Number (BN) 001 86371 9498 RC0001					
Corporation's name					
002 Erie Thames Powerlines Corporation					
Has the corporation changed its name	If Yes, do you have a copy of				
since the last time we were notified? 003 1 Yes 2 No X	the articles of amendment? 004 1 Yes 2 No				
Address of head office	To which taxation year does this return apply?				
Has the address changed since the	Taxation year start Taxation year end				
last time we were notified? 010 1 Yes 2 No X	060 2004-01-01 061 2004-12-31				
011 143 BELL STREET, P.O. BOX 157	YYYY MM DD YYYY MM DD				
012	Has there been an acquisition of control to which subsection 249(4) applies				
City Province, territory, or state	since the previous taxation year? 063 1 Yes 2 No X				
015 INGERSOLL 016 ON	If Yes, provide the date				
Country (other than Canada) Postal code/ZIP code	control was acquired				
018 N5C 3K5	YYYY MM DD				
Mailing address (if different from head office address)	Is the corporation a professional				
Has the address changed since the	corporation that is a member of				
last time we were notified? 220 1 Yes 2 No X	a partnership?				
021 c/o	Is this the first year of filing after:				
022	Incorporation?				
O23	Amalgamation?				
City Province, territory, or state 025	If Yes, complete lines 030 to 038 and attach Schedule 24.				
	-				
Country (other than Canada) Postal code/ZIP code 027 Postal code/ZIP code	Has there been a windup of a subsidiary under section 88 during the current				
Location of books and records	taxation year?				
Has the location of books and records					
changed since the last time we were	Is this the final taxation year				
notified?	before amalgamation?076 1 Yes 2 No X				
031143 BELL STREET, P.O. BOX 157					
Oite:	Is this the final return up to dissolution?				
City Province,territory, or state 035 INGERSOLL 036 ON					
O35 INGERSOLL O36 ON Country (other than Canada) Postal code/ZIP code	Is the corporation a resident of Canada?				
037 O38 N5C 3K5	1 Yes X 2 No If No, give the country of residence on line 081 and complete and attach Schedule 97.				
	081 and complete and attach Schedule 97.				
Type of corporation at the end of the taxation year	Is the non-resident corporation claiming				
1 X Canadian-controlled private corporation (CCPC) 4 Corporation controlled by a public corporation	an exemption under an income tax				
product of production of the p	treaty? 082 1 Yes 2 No X				
2 Other private 5 Other corporation	If Yes, complete and attach Schedule 91.				
☐ corporation ☐ (specify, below)	If the corporation is exempt from tax under section 149,				
3 Public	tick one of the following boxes:				
corporation	085 1 Exempt under paragraph 149(1)(e) or (l)				
If the type of corporation changed during	2 Exempt under paragraph 149(1)(j)				
the taxation year, provide the effective date of the change	3 Exempt under paragraph 149(1)(t)				
YYYY MM DD	4 Exempt under other paragraphs of section 149				
Do not use t					
091 092 093 09	94 095 096 O96				

─ Attachments ────────────────────────────────────
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.

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?	9
Does the corporation have any non-resident shareholders?	19
Is the corporation an associated Canadian-controlled private corporation?	23
Is the corporation an associated Canadian-controlled private corporation that is claiming the expenditure limit? 161	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	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?	44
	14
Is the corporation claiming a deduction for payments to a type of employee benefit plan?	15
	T5004
Is the corporation a member of a partnership for which a partnership identification number has been assigned? 167 Did the corporation, a foreign affiliate controlled by the corporation, or any other corporation or trust that did	T5013
not deal at arm's length with the corporation have a beneficial interest in a non-resident discretionary trust? 168	22
Did the corporation have any foreign affiliates during the year?	25
Has the corporation made any payments to non-residents of Canada under subsections 202(1) and/or 105(1)	20
of the federal Income Tax Regulations?	29
Has the corporation had any non-arm's length transactions with a non-resident?	T106
Has the corporation made payments to, or received amounts from, a retirement compensation plan arrangement during the year? 172	
For private corporations: Does the corporation have any shareholders who own 10% or more of the corporation's	
common and/or preferred shares?	50
Is the net income/loss shown on the financial statements different from the net income/loss for income tax purposes?	1
Has the corporation made any charitable donations; gifts to Canada, a province, or a territory; or gifts of cultural or ecological property? 202	2
Has the corporation received any dividends or paid any taxable dividends for purposes of the dividend refund? 203	3
Is the corporation claiming any type of losses?	4
Is the corporation claiming a provincial or territorial tax credit or does it have a permanent establishment in more than one jurisdiction? 205	5
Has the corporation realized any capital gains or incurred any capital losses during the taxation year?	6
i) 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?	7
Does the corporation have any property that is eligible for capital cost allowance?	7
Does the corporation have any property that is eligible capital property?	8
Does the corporation have any resource-related deductions?	10 12
Is the corporation claiming reserves of any kind?	13
Is the corporation claiming a patronage dividend deduction?	16
Is the corporation a credit union claiming a deduction for allocations in proportion to borrowing or an additional deduction?	17
Is the corporation an investment corporation or a mutual fund corporation?	18
Was the corporation carrying on business in Canada as a non-resident corporation?	20
Is the corporation claiming any federal or provincial foreign tax credits, or any federal or provincial logging tax credits?	21
Is the corporation a non-resident-owned investment corporation claiming an allowable refund?	26 *
Does the corporation have any Canadian manufacturing and processing profits?	27
Is the corporation claiming an investment tax credit?	31
Is the corporation claiming any scientific research and experimental development (SR&ED) expenditures? 232	T661
Is the corporation subject to gross Part I.3 tax?	33/34/35
Is the corporation a member of a related group with one or more members subject to gross Part I.3 tax? 236	36
Is the corporation claiming a surtax credit?	37
Is the corporation subject to gross Part VI tax on capital of financial institutions?	38
Is the corporation claiming a Part I tax credit?	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? 243	43
Is the corporation agreeing to a transfer of the liability for Part VI.1 tax?	45
Is the corporation subject to Part II - Tobacco Manufacturers' surtax?	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?	39
Is the corporation claiming a Canadian film or video production tax credit refund?	T1131
Is the corporation claiming a film or video production services tax credit refund?	T1177
Is the corporation subject to Part XIII.1 tax?	92 *
* We do not print this so	hedule
The do not print this se	

– Attachı	ments – continued from page 2 —	
		Yes Schedule
Did the co	orporation have any foreign affiliates that are not controlled foreign affiliates?	
	orporation have any controlled foreign affiliates?	
	orporation own specified foreign property in the year with a cost amount over \$100,000?	
	orporation transfer or loan property to a non-resident trust?	
	orporation receive a distribution from or was it indebted to a non-resident trust in the year?	
	corporation entered into an agreement to allocate assistance for SR&ED carried out in Canada?	262 T1145
of SR&E	corporation entered into an agreement to transfer qualified expenditures incurred in respect D contracts?	263 T1146
	corporation entered into an agreement with other associated corporations for salary of specified employees for SR&ED?	264 T1174
	onal information	
	·	1 Yes 2 No X
	·	1 Yes 2 No X
	he corporation's major business activity?	
If the maj	or business activity involves the resale of goods, show whether it is wholesale or retail 1 Wholes	ale 2 Retail
	ne principal product(s) mined, manufactured, 284 DISTRIBUTION OF ELEC	285 100.000 %
approxim	ate percentage of the total revenue that each	287 % 289 %
product o	or service represents.	
	orporation immigrate to Canada during the taxation year?	
⊢ ⊢ Taxabl	e income	
	ne or (loss) for income tax purposes from Schedule 1, financial statements, or GIFI	260,459 A
Deduct:	Charitable donations from Schedule 2	
Deduct.	Gifts to Canada, a province, or a territory from Schedule 2	
	Cultural gifts from Schedule 2	
	Ecological gifts from Schedule 2	
	Taxable dividends deductible under section 112 or 113, or	
	subsection 138(6) from Schedule 3	
	Part VI.1 tax deduction from Schedule 43 *	
	Non-capital losses of preceding taxation years from Schedule 4 331	
	Net capital losses of preceding taxation years from Schedule 4 332	
	Restricted farm losses of preceding taxation years from Schedule 4 333	
	Farm losses of preceding taxation years from Schedule 4 334	
	Limited partnership losses of preceding taxation years from Schedule 4 Taxable capital gains or taxable dividends allocated from	
	a central credit union	
	Prospector's and grubstaker's shares	
	Subtotal ► _	B
	Subtotal (amount Aminus amount B) (if negative, enter "0")	260,459 C
Add:	Section 110.5 additions and/or subparagraph 115(1)(a)(vii) additions	D
Taxable i	income (amount C plus amount D)	260,459
	xempt under paragraph 149(1)(t)	
Taxable i	income for a corporation with exempt income under paragraph 149(1)(t) (line 360 minus line 370)	260,459 Z
* This am	nount is equal to 3 times the Part VI.1 tax payable at line 724 on page 8.	

Small business deduction -

Canadian-control	lled private corporations (Co	CPCs) throughout the tax	cation year		
Income from active	e business carried on in Cana	da from Schedule 7		400	260,459 A
	line 360 on page 3, minus 10/3 of t and minus any amount that, becau			e amount on	260,459 B
Calculation of the	e business limit:				
For all CCPCs, ca	lculate the amount at line 4 be	elow.			
225,000	x Number of days in th	e taxation year in 2003	=	1	
•	-	in the taxation year	366		
250,000	x Number of days in th	e taxation year in 2004	366 =	250,000 2	
•	· · · · · · · · · · · · · · · · · · ·	in the taxation year	366	· · · · · · · · · · · · · · · · · · ·	
300,000	· ·	taxation year after 2004	=	3	
		in the taxation year	366		
		Add amounts at lir	nes 1, 2, and 3	250,000 4	
Business limit (see	e notes 1 and 2 below) .				200,000 C
Notes: 1. For CCF taxation divided 2. For asset	PCs that are not associated, enter the year is less than 51 weeks, prorate by 365, and enter the result on line occiated CCPCs, use Schedule 23 to	ne amount from line 4 at line 41 the amount from line 4 by the n 410.	0. However, if the corporations of days in the t	poration's	
Business limit re					_
Amount C	200,000 x 415 ***	31,579 D	_ =	· · · · · · · · · · · · · · · · · · ·	561,404 E
		11,250			
	s limit (amount C minus amou	, ,	•	<mark>425</mark>	F
Small business d	leduction – 16.00 % of which	chever amount is the least:	A, B, C, or F	430	G
*** Calculate the ame *** Large corporati • The large corporatis, increareduction, the • If the corporating gross Part I.3 • If the corporating the corporating state of the corporating state of the corporation state o	count of foreign non-business income ent income (line 604) and without reform to foreign business income tax on tax coration tax to be entered at line 419 ased to reflect a full-year tax liability gross Part I.3 tax is equal to 0.225% ion is not associated with any corporatax for its preceding taxation year. ion is not associated with any corporation of the proceding taxation year.	rerence to the corporate tax red credit deductible at line 636 with 5 is the gross Part I.3 tax, which if the taxation year is less than 6 x (taxable capital employed in rations in both the current and the taxation year in the current taxation year in the current taxation year in the current taxation year in the current taxation year in the current taxation year in the current taxation year.	uctions under section thout reference to the care is the amount before 51 weeks. For the pure Canada minus \$10,000,000,000,000,000,000,000,000,000,	123.4. corporate tax reductions under second deducting the surtax pose of the business limit 1000,000). years, enter the corporation's	tion 123.4.
	ons associated in the current taxatio	•	special rules that app	ly.	
A 4					
Accelerated ta		avalavit tha tavatian va	4b4 -1-i	a amali husinasa dadustian	
	lled private corporations thr			300,000	
Reduced business	limit (amount from line 425)			\(\frac{\leftarrow 300,000}{\text{line 4 above}} = \(\rightarrow \)	A
	s income (amount from line 4				<u>260,459</u> B
	om line 360 on page 3 minus s any amount that, because o			260,459 C	
Deduct:					
	nent income (amount from line amount D (if negative, enter "(260,459 E
Amount A B or F	above, whichever is less		_		F
Amount Z from Pa	rt 9 of Schedule 27	x	100 / 7 = _		' '
	income from line 435 above				
	alculate the credit union deduc			¹ j	
	0, 405, 410, or 425 of the sma	•	· -		
Total of amounts (_		L
	amount L (if negative, enter "0		=		= M
	eduction – 7.00 % of amou				 N
			· -· r~g~ //	· · · · · · · · · · · · · · · · · · ·	

* 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 subse	ection 125.11(1)]				43	<u> </u>		Α
Amount A	xN	lumber of days in the taxat	ion year in 2004	366	x 2	2 % =			В
		Number of days in the ta	·	366					
Amount A	×N	lumber of days in the taxat			x 3	3 % =			С
		Number of days in the ta	·	366		- 0/			_
Amount A	x <u> </u>	lumber of days in the taxat Number of days in the taxat		366	χį	o % =			D
Amount A	x Nu	imber of days in the taxation	-		х	7 % =			F
7 tilloune 7 t		Number of days in the ta		366		70 —			_
Resource deduction – total (enter amount F on line 10 of		;, D, and E				43			F
General tax reduction for		-							_
Canadian-controlled private	corporations	throughout the taxation y	rear ear						
Taxable income from line 360	on page 3							260,459	Α
Amount Z from Part 9 of Sche	edule 27	· · · · · <u> </u>	x 100 / 7 = _			В			
Amount QQ from Part 13 of S									
Taxable resource income from Amount used to calculate the									
Amount on line 400, 405, 410									
Aggregate investment income									
Amount used to calculate the									
Total of amounts B, C, D, E, I			_				·		I
Amount A minus amount I (if	negative, enter	"0")					· · <u></u>	260,459	J
Amount J2	60,459 × <u>Nu</u>	imber of days in the taxation			Х	7 % =		18,232	K
		Number of days in the to	axation year	366					
General tax reduction for Ca (enter amount L on line 638 o		elled private corporations	– amount K					18,232	L
☐ General tax reduction —									_
Corporations other than a C investment corporation, or			, an investment cor	poration,	a mo	ortgage			
Taxable income from line 360	on page 3						· ·		M
Amount Z from Part 9 of Sche	edule 27	· · · · · <u> </u>							
Amount QQ from Part 13 of S									
Taxable resource income from Amount used to calculate the			 3 of Schedule 17)						
Total of amounts N, O, P, and			· -				•		R
Amount M minus amount R (=						s
Amount S	•	ımber of days in the taxatic							т
, inioditi 5	·· ·· ··	Number of days in the taxation		366	•	, ,, –			•
General tax reduction – amount U on line 639 c							· · <u></u>		U

┌ Refundable portion of Part I tax ────		
Canadian-controlled private corporations throughout	the taxation year	
Aggregate investment income 440 (amount P from Part 1 of Schedule 7)	x 26 2 / 3 % =	A
Foreign non-business income tax credit from line 632 on p	page 7	
Deduct:		
Foreign investment income 445	x 0 1 / 3 % =	
(amount O from Part 1 of Schedule 7)	x 9 1 / 3 % = (if negative, enter "0")	В
Amount A minus amount B (if negative, enter "0")	<u> </u>	C
Taxable income from line 360 on page 3 Deduct: Amount on line 400, 405, 410, or 425 on page 4,		
whichever is the least	· · · · · · · <u> </u>	
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	<u> </u>	
	$\frac{260,459}{\times 26 \ 2 \ / \ 3 \ \%} = \phantom{00000000000000000000000000000000000$	69,456 D
Part I tax payable minus investment tax credit refund (line Deduct: Corporate surtax from line 600 of page 7 Net amount	2,917	54,696 E
	whichever is the least	<u> </u>
Refundable portion of Fart Hax - Amount C, D, of E, w	michever is the least	
Refundable dividend tax on hand		
Refundable dividend tax on hand at the end of the preced	ling taxation year 460	
Deduct: Dividend refund for the previous taxation year		
Add the total of:	-	G
Refundable portion of Part I tax from line 450 above Total Part IV tax payable from line 360 of Schedule 3 Net refundable dividend tax on hand transferred from a corporation on amalgamation, or from a wound-up sub		н
Refundable dividend tax on hand at the end of the tax	cation year – Amount G plus amount H 485	
□ Dividend refund		
Private and subject corporations at the time taxable d	lividends were paid in the taxation year	
Taxable dividends paid in the taxation year from line 40	•	1
Refundable dividend tax on hand at the end of the taxa	ation year from line 485 above	J
Dividend refund – Amount I or J, whichever is less (ente	er this amount on line 784 of page 8)	

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	98,974_ A
Corporate surtax calculation	
Base amount from line A above	
10 % of taxable income (line 360 or amount Z, whichever applies) from page 3 26,046 2	
Investment corporation deduction from line 620 below	
Federal logging tax credit from line 640 below	
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	
Part I tax otherwise payable c	
(line A plus lines C and D minus line F)	
Total of lines 2 to 6	
Net amount (line 1 minus line 7)	
Corporate surtax – 4.00 % of the amount on line 8	B
Recapture of investment tax credit from line PPP in Part 21 of Schedule 31	С
Calculation for the refundable tax on the Canadian-controlled private corporation's (CCPC) investment incom	<u></u> е
(if it was a CCPC throughout the taxation year)	
Aggregate investment income from line 440 on page 6	
Deduct:	
Amount on line 400, 405, 410, or 425 of page 4,	
whichever is the least	
Net amount	
Refundable tax on CCPC's investment income – 6 2 / 3 % of whichever is less: amount i or ii 604	D
Subtotal (add lines A, B, C, and D)	101,891 E
Deduct:	
Small business deduction from line 430 of page 4	
Federal tax abatement	
Manufacturing and processing profits deduction from amount BB or amount RR of Schedule 27	
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	
Accelerated tax reduction from amount N on page 4	
Resource deduction from line 438 on page 510	
General tax reduction for CCPCs from amount R on page 5	
General tax reduction from amount U on page 5	
Federal logging tax credit from Schedule 21	
Federal political contribution tax credit	
Federal qualifying environmental trust tax credit	
Investment tax credit from Schedule 31	
Subtotal 4 4,278 ▶	44,278 F
Part I tax payable – Line E minus line F (enter amount G on line 700 of page 8)	<u>57,613</u> G

- Summary of tax and credits	
Federal tax	
Part I tax payable from page 7	
Part I.3 tax payable from Schedule 33, 34, or 35	
Part II surtax payable from Schedule 46	
Part IV tax payable from Schedule 3	
Part IV.1 tax payable from Schedule 43	
Part VI tax payable from Schedule 38	
Part VI.1 tax payable from Schedule 43	724
Part XIV tax payable from Schedule 20	
Add provincial or territorial tax:	Total federal tax57,613
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	a) . <mark>760</mark>
Provincial tax on large corporations (New Brunswick and Nova Scotia)	765
,	<u> </u>
Deduct other credits:	Total tax payable 770 57,613 A
Investment tax credit refund from Schedule 31	780
Dividend refund from page 6	
Federal capital gains refund from Schedule 18	
Federal qualifying environmental trust tax credit refund	
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	
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	
Refund code 894 Overpayment	credits 890 <u>57,613</u> ► <u>57,613</u> B
	Balance (line A minus line B)
Direct deposit request	If the result is negative, you have an overpayment .
To have the corporation's refund deposited directly into the corporation's bank account at a financial institution in Canada, or to change banking	If the result is positive, you have a balance unpaid.
information you already gave us, complete the information below:	Enter the amount on whichever line applies.
Start Change information 910	Generally, we do not charge or refund a difference of \$2 or less.
Branch number	
914 918	Balance unpaid
Institution number Account number	Enclosed payment 898
If the corporation is a Canadian-controlled private corporation throughout the t	axation year,
does it qualify for the one-month extension of the date the balance of tax is due	e?
Certification ————————————————————————————————————	
ı, <mark>950</mark> PETTIT	954 PRESIDENT
Lastname Firstname	Position, office, or rank
am an authorized signing officer of the corporation. I certify that I have examined this return, i the information given on this return is, to the best of my knowledge, correct and complete. I fe	ncluding accompanying schedules and statements, and that
taxation year is consistent with that of the previous year except as specifically disclosed in a	
955 2012-10-18	956 (519) 485-1820
Date (yyyy/mm/dd) Signature of the authorized signing officer of t	(311) 100 1000
Is the contact person the same as the authorized signing officer? If No, complete the information of the same as the authorized signing officer?	· ·
958	959
Name	Telephone number
	* * * * * * *

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

1 English / Anglais X

2 Français / French



Canada Customs and Revenue Agency

Agence des douanes et du revenu du Canada GENERAL INDEX OF FINANCIAL INFORMATION – GIFI

		Form identifier 100
Name of corporation	Business Number	Taxation year end Year Month Day
Erie Thames Powerlines Corporation	86371 9498 RC0001	2004-12-31

- Identification of the imported corporation from the GIFI file

Name of the corporation ... Erie Thames Powerlines Corporation

Business number <u>86371 9498 RC0001</u>

Taxation year end <u>2004-12-31</u>

Balance Sheet

Account	Description	GIFI	Amount	Prior year
Assets -				
	Total current assets	1599 +	7,494,480	5,726,345
		2008 +	14,877,793	14,260,170
		2009 –		
	_ Total intangible capital assets	2178 +	1,617,022	2,350,060
	Total accumulated amortization of intangible capital assets	2179 –	957,218	
	_ Total long-term assets	2589 +		
	_* Assets held in trust	2590 +		
	Total assets (mandatory field)	2599 =	23,032,077	22,336,575
Liabilitie	-			
		3139 +	6,201,567	5,413,579
	_	3450 +	8,038,524	8,038,52
		3460 +		
	_* Amounts held in trust	3470 +		
	_ Total liabilities (mandatory field)	3499 =	14,240,091	13,452,10
Shareho	der equity			
	_ Total shareholder equity (mandatory field)	3620 +	8,791,986	8,884,472
	Total liabilities and shareholder equity	3640 =	23,032,077	22,336,57
Retained	earnings —			
		3849 =	753,462	845,948

^{*} Generic item



Canada Customs and Revenue Agency

Agence des douanes

Net income/loss after taxes and extraordinary items

et du revenu du Canada GENERAL INDEX OF FINANCIAL INFORMATION — GIFI

9999

-92,487

771,375

		Form identifier 125
Name of corporation	Business Number	Taxation year end Year Month Day
Erie Thames Powerlines Corporation	86371 9498 RC0001	2004-12-31

Income Statement Description GIFI 0001 Operating name 0002 Description of the operation Sequence Number 0003 Account Description **GIFI Amount** Prior year Income statement information 8089 Total sales of goods and services 31,712,809 30,100,625 8518 26,490,207 25,258,871 Cost of sales 4,841,754 8519 5,222,602 Gross profit/loss 8518 26,490,207 25,258,871 Cost of sales Total operating expenses 9367 5,754,652 5,221,554 32,244,859 30,480,425 9368 Total expenses (mandatory field) 8299 Total revenue (mandatory field) 32,274,066 31,292,603 9368 Total expenses (mandatory field) 32,244,859 30,480,425 29,207 9369 812,178 Net non-farming income Farming income statement information 9659 Total farm revenue (mandatory field) 9898 Total farm expenses (mandatory field) 9899 Net farm income 9970 = 29,207 Net income/loss before taxes and extraordinary items 812,178 Extraordinary items and income (linked to Schedule 140) 9975 Extraordinary item(s) 9976 Legal settlements 9980 Unrealized gains/losses 9985 **Unusual items** 9990 **Current income taxes** 73,394 130,177 9995 48,300 -89,374 Deferred income tax provision

(mandatory field)

Canada Customs and Revenue Agency

Agence des douanes et du revenu du Canada

SCHEDULE 141

NOTES CHECKLIST

Corporation's name	Business Number	Taxation year end Year Month Day				
Erie Thames Powerlines Corporation	86371 9498 RC0001	2004-12-31				
• 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 GIF	=1.					
Part 1 – Accounting practitioner information						
Does the accounting practitioner have a professional designation?		1 Yes X 2 No				
Is the accounting practitioner connected* with the corporation?	09	7 1 Yes 2 No X				
* A person connected with a corporation can be: (i) a shareholder of the corporation who ow shares; (ii) a director, an officer, or an employee of the corporation; or (iii) a person not de						
Note						
If the accounting practitioner does not have a professional designation ${\bf or}$ is connected with t you do not have to complete Parts 2 and 3 of this schedule. However, you do have to complete						
Part 2 – Type of involvement						
Choose the option that represents the highest level of involvement of the accounting practition	ner: 19	8				
Completed an auditor's report	1					
Completed a review engagement report	2					
Conducted a compilation engagement		X				
Part 3 – Reservations						
If you selected option "1" or "2" under Type of involvement above, answer the following que	estion:					
Has the accounting practitioner expressed a reservation?		9 1 Yes 2 No				
Part 4 – Other information						
Were notes to the financial statements prepared?	10	1 1 Yes 2 No X				
If Yes, complete lines 102 to 107 below: Are any values presented at other than cost?		2 1 Yes 2 No				
Has there been a change in accounting policies since the last return?		1 Yes 2 No				
Are subsequent events mentioned in the notes?		4 1 Yes 2 No				
Is re-evaluation of asset information mentioned in the notes?		5 1 Yes 2 No				
Is contingent liability information mentioned in the notes?		6 1 Yes 2 No				
Is information regarding commitments mentioned in the notes?		7 1 Yes 2 No				
Does the corporation have investments in joint venture(s) or partnership(s)?		8 1 Yes 2 No X				
If Yes, complete line 109 below: Are you filing financial statements of the joint venture(s) or partnership(s)?		9 1 Yes 2 No				

T2 SCH 141 (04)

Corporation's name



Canada Customs and Revenue Agency

Erie Thames Powerlines Corporation

Agence des douanes et du revenu du Canada

SCHEDULE 1

NET INCOME (LOSS) FOR INCOME TAX PURPOSES				
	Business Number	Taxation year end		
		Year Month Day		
	86371 9498 RC0001	2004-12-31		

- 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 Add:			-92,487_A
Provision for income taxes – current	101	73,394	
Provision for income taxes – deferred	102	48,300	
Amortization of tangible assets	104	684,788	
Amortization of intangible assets	106	285,822	
Subtotal of additions		1,092,304	1,092,304
Other additions:			
Miscellaneous other additions:			
Subtotal of other additions	199	0▶	0
Total additions	500	1,092,304	1,092,304
Deduct:			
Gain on disposal of assets per financial statements	401	14,954	
Capital cost allowance from Schedule 8	403	688,859	
Cumulative eligible capital deduction from Schedule 10	405	35,545	
Subtotal of deductions		739,358 ▶	739,358
Other deductions:			
Miscellaneous other deductions:			
Subtotal of other deductions	499	0 ▶	0
Total deductions	510	739,358	739,358
Net income (loss) for income tax purposes – enter on line 300 of the T2 return			260,459

T2 SCH 1 E (01)

Canada Customs and Revenue Agency

Agence des douanes et du revenu du Canada

SCHEDULE 8

CAPITAL COST ALLOWANCE (CCA)

Name of corporation	Business Number	Taxation year end Year Month Day
Erie Thames Powerlines Corporation	86371 9498 RC0001	2004-12-31

Is the corporation electing under regulation 1101(5q)? 101 1 Yes 2 No 2

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Class number	Undepreciated capital cost at the beginning of the year	Cost of acquisitions during the year*	Net adjustments	Proceeds of dispositions during the year (amount not to exceed the capital cost)	Undepreciated capital cost (column 2 plus column 3 plus or minus column 4 minus column 5)	50% rule (1/2 of the amount, if any, by which the net cost of acquisitions exceeds column 5)**	Reduced undepreciated capital cost (column 6 minus column 7)	CCA rate %	Recapture of capital cost allowance (amount on line 107 of Schedule 1)	Terminal loss (amount on line 404 of Schedule 1)	Capital cost allowance (column 8 multiplied by column 9; or a lower amount) (amount on line 403 of Schedule 1)***	Undepreciated capital cost at the end of the year (column 6 minus column 12)
	200	201	203	205	207		211		212	213	215	217	220
1	1	97,994			0	97,994		97,994	4	0	0	3,920	94,074
2	1	147,608			18,000	129,608		129,608	4	0	0	5,184	124,424
3	1	989,088	127,777		0	1,116,865	63,889	1,052,976	4	0	0	42,119	1,074,746
4	1	12,876,686	1,048,407		0	13,925,093	524,204	13,400,889	4	0	0	536,036	13,389,057
5	8	4,414			0	4,414		4,414	20	0	0	883	3,531
6	10	6,567			0	6,567		6,567	30	0	0	1,970	4,597
7	10	4,879			0	4,879		4,879	30	0	0	1,464	3,415
8	12	37,787	118,992		0	156,779	59,496	97,283	100	0	0	97,283	59,496
9	45				0				45	0	0		
	Total	14,165,023	1,295,176		18,000	15,442,199	647,589	14,794,610				688,859	14,753,340

^{*} 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).

T2 SCH 8 (99)



^{**} 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.



Canada Customs and Revenue Agency

Agence des douanes et du revenu du Canada

SCHEDULE 9

RELATED AND ASSOCIATED CORPORATIONS

Name of corporation	Business Number	Taxation year end Year Month Day
Erie Thames Powerlines Corporation	86371 9498 RC0001	2004-12-31

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)	Relationship 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.	ERIE THAMES SERVICES CORPORAT		86371 9696 RC0001	3					
2.	ERIE THAMES POWER CORPORATION		86356 4324 RC0001	1	7	100.000	8,038,517	100.000	8,038,524

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.

T2 SCH 9(99)



Erie Thames Powerlines Corporation 86371 9498 RC0001



Agence des douanes et du revenu du Canada

SCHEDULE 10

CUMULATIVE ELIGIBLE CAPITAL DEDUCTION

Name of corporation	Business Number	Taxation year end Year Month Day
Erie Thames Powerlines Corporation	86371 9498 RC0001	2004-12-31
		0.11

- 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			_
Cumulati	ive eligible capital - Balance at the end of the preceding taxation year (if negative, enter "0")	200	507,792 A	
Add:	Cost of eligible capital property acquired during the taxation year		<u> </u>	
	Other adjustments			
	Subtotal (line 222 plus line 226) x 3 / 4 =	_ 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	С		
	amount B minus amount C (if negative, enter "0")	_▶	D)
	Amount transferred on amalgamation or wind-up of subsidiary	224	E	:
	Subtotal (add amounts A, D, and E		507,792 F	:
Deduct:	Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all eligible capital property during the taxation year			
	The gross amount of a reduction in respect of a forgiven debt obligation as provided for in subsection 80(7) 244 H Other adjustments			
	(add amounts G,H, and I) x 3 / 4 =	248	J	l
Cumulati	ive eligible capital balance (amount F minus amount J)		507,792 K	(
(if amoun	t K is negative, enter "0" at line M and proceed to Part 2)			
Cumulative that busing		_		
	amount K507,792_			
_	less amount from line 249			
Current y	/ear deduction 507,792 x 7.00 % = 250 35,545	_		
	(line 249 plus line 250) (enter this amount at line 405 of Schedule 1)35,54	=	35,545 L	-
Cumulati	ive eligible capital - Closing balance (amount K minus amount L) (if negative, enter "0")	. 300	472,247 N	1
	You can claim any amount up to the maximum deduction of 7%. The deduction may not exceed the maximount prorated by the number of days in the taxation year divided by 365.	aximum		

T2 SCH 10 (04)

Canadä

Part 2 – Amount to be included in income a (complete this part only if the amount at li		sition ————	
Amount from line K (show as positive amount)			N
Total of cumulative eligible capital (CEC) deductions from income for taxation year beginning after June 30, 1988		1	
Total of all amounts which reduced CEC in the current or prior years under subsection 80(7)	401	2	
Total of CEC deductions claimed for taxation years beginning before July 1, 1988	3		
Negative balances in the CEC account that were included in income for taxation years beginning before July 1, 1988 408	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		9	
Line 6 minus line 9 (if negative, enter "0") Line N minus line O (if negative, enter "0")		<u> </u>	O P
, <u> </u>	5	-	Q
Line P minus line Q (if negative, enter "0")		- <u></u>	R
	R		S
Amount N or amount O, whichever is less		- <u></u>	Т
Amount to be included in income (amount S plus amount T) (enter this amount	on line 108 of Sched	ule 1) 410	

SCHEDULE 23

Canada Customs and Revenue Agency

Agence des douanes et du revenu du Canada

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.

– Allo	Allocation of the business limit							
Date	filed (do not use this area)				025	Year Month Day		
Enter	the calendar year to which the agreement applie	s			050	Year 2004		
	s an amended agreement for the above-noted cal preement previously filed by any of the associated			eplace	075	1 Yes 2 No X		
	1	2	3	4	5	6		
	Names of associated corporations	Business Number of associated	Asso- ciation code	Business limit for the year (before the allocation)	Percentage of the business	Business limit allocated*		
		corporations		\$	limit %	\$		
	100	200	300		350	400		
	Erie Thames Powerlines Corporation	86371 9498 RC0001	1	250,000	80.0000	200,000		
1	ERIE THAMES SERVICES CORPORATION	86371 9696 RC0001	1	250,000	15.0000	37,500		
2	ERIE THAMES POWER CORPORATION	86356 4324 RC0001	1	250,000	5.0000	12,500		
				Total	100.0000	250,000 A		

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% x (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) Canadä



Canada Customs and Revenue Agency

Agence des douanes et du revenu du Canada

SCHEDULE 50

SHAREHOLDER INFORMATION

2004-12-31

Name of corporation	Business Number	Taxation year end Year Month Day
Erie Thames Powerlines Corporation	86371 9498 RC0001	2004-12-31

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	ERIE THAMES POWER CORPORATION	86356 4324 RC0001		100.000	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.

T2 SCH 50 (05)



Ontario Consent Form

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
Erie Thames Powerlines Corporation	1800076	2004-12-31

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.

·	o both name a new representative and cancel an existing representative.
$_{\!$	ease of information to a representative
Client's name: <u>Erie Thames</u> Ontario Corporations Tax Account	Powerlines Corporation Number: 1800076
Client's address 1: Client's address 2:	143 BELL STREET, P.O. BOX 157
City: Province, territory, or state:	INGERSOLL ON
Country (other than Canada): Postal code:	N5C 3K5
Zip Code or Foreign postal code:	dential information of and any Composition to another by the Coderia Ministry of
Finance to the representative na	dential information about my Corporation tax return by the Ontario Ministry of amed below.
,	m. If an individual, enter the first and last name of the individual.)
If you named a firm as your repres first and last name:	sentative, and you want to specify a particular individual of that firm, enter that individual's
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 2 – Details of consent – I request that this consent apply to	o all years. X OR
I request that this consent apply of	,
All year-ends up to:	Year Month Day
2. All year-ends beginning in:	and all years after that. Year Month Day
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
Erie Thames Powerlines Corporation	1800076	2004-12-31
Part 3 – Cancellation of the consent for the release of info	rmation to a representative ————	
Client's name:		
I cancel all previous consent for all representatives.	₹	
I cancel my consent to the release of confidential information about Ministry of Finance to the representative named below.	out my Corporation tax return by the Ontario	
Representative's name:		
(If a firm, enter the name of the firm. If an individual, enter the first and	,	
If you named a firm as your representative, and you want to specify a	particular individual of that firm, enter that individual	dual'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 Re	epresentative's fax number	
Part 4 – Details of cancellation of consent		
)R	
I request that this cancellation of consent apply only to the following ye		
	5410.	
1. All year-ends up to: Year Month Day		
2. All year-ends beginning in: and all years a	after that.	
Year Month Day		
The following year-ends only:	 Dav	
134 110 111 24,	, , ,	
Year Month Day Year Month D	Day	
− Part 5 − Signature −−−−		
Your name JEFFREY PETTIT	Title PRESIDENT	
This form must be signed by an owner, partner, director, trustee, or of	· · · · · · · · · · · · · · · · · · ·	
Sign here ►	Date 2012-10-18	
	Year Month Day	
WE WILL NOT PROCESS TH	IS FORM IF IT IS NOT SIGNED	



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

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. - Ministry Use -

MCBS Annual Return Required? (Not required if already fi Annual Return exempt. F	filed or Refer to Guide) X Yes	No Page 1 of 20	
Corporation's Legal Name (including punctuation)			Ontario Corporations Tax Account No. (MOF)
			1800076
Erie Thames Powerlines Corporation			This Return covers the Taxation Year
Mailing Address			Start year month day 2004-01-01
143 BELL STREET, P.O. BOX 157	year month day		
INGERSOLL			2004-12-31
ON CA N5C 3K5			
Has the mailing address changed since last filed CT23 Return?	Date of Change	year month day	Date of Incorporation or Amalgamation
Registered/Head Office Address			year month day 2000-07-07
143 BELL STREET, P.O. BOX 157			2000-07-07
			Ontario
INGERSOLL			Corporation No.
ON CA N5C 3K5			(MCBS) 1428821
Location of Books and Records			†
143 BELL STREET, P.O. BOX 157			Canada Customs and Revenue Agency
143 DELL SIRLLI, F.O. DON 137			Business No. If applicable, enter
INGERSOLL			
ON CA N5C 3K5			86371 9498 RC0001
Name of person to contact regarding this CT23 Return	Telephone No.	Fax No.	†
JEFFREY PETTIT	(519) 485-1820		Jurisdiction Incorporated ONTARIO
Address of Principal Office in Ontario (Extra-Provincial Corpo		(MCBS)	
·	•		If not incorporated in Ontario, indicate the date Ontario business activity commenced and ceased:
			year month day
_			Commenced
Ontario Canada			year month day
Former Corporation Name (Extra-Provincial Corporations on	nly) X Not Applicable	e (MCBS)	Cassad
			X Not Applicable
		No. of Schedule(s)	Preferred Language / Langue de préférence
Information on Directors/Officers/Administrators must be Schedule A or K as appropriate. If additional space is re	•	NO. 01 Scriedule(s)	X English French
only this schedule may be photocopied. State number s			☐ anglais ☐ français Ministry Use
If there is no change to the Directors'/Officers'/Adminis	etrators' information previo		
submitted to MCBS, please check (X) this box. Schedu			
	Certificat	tion (MCBS)	
I certify that all information set out in the Annu		, ,	
Name of Authorized Person (Print clearly or type in full) JEFFREY PETTIT	ui itotain io auo, o	out and complete.	
Title Director X Officer Of the	individuals having knowledge Corporation's business activi	e vities	
Note: Sections 13 and 14 of the Corporations Inform	mation Act provide pen-	alties for making false or mis!	eading statements or omissions.

Corporation's Legal Name

CT23 Page 3 of 20 **Erie Thames Powerlines Corporation** 1800076 2004-12-31

CT23 Corporations Tax Return

Identification continued (for CT23 filers only)

Туре	of Corporation – Please check (X) box(es) if app	licable in sections 1 & 2	Ontario Retail Sales Tax Vendor Permit No. (Use Head Office no.)
1	Canadian–controlled Private (CCPC) all yea (Generally a private corporation of which 50% or more shares are owned by Canadian residents.) (fed.s.125(7)(b))	r	If applicable, enter
	2 Other Private		Ontario Employer Health Tax Account No. (Use Head Office no.)
	3 Public		If applicable, enter
		(nearest percent) e Capital with full voting rights	ii applicable, entei
	5 Other (specify) ▼	d by Canadian Residents 100 %	
			Specify major business activity
2	1 Family Farm Corporation s.1 (2)	14 Bare Trustee Corporation	DISTRIBUTION OF ELE
ш	2 Family Fishing Corporation s.1 (2)	15 Branch of Non-resident s.63(1)	
	3 Mortgage Investment Corporation s.47	Financial institution prescribed by Regulation only	
	4 Credit Union s.51		
	5 Bank Mortgage Subsidiary s.61 (4)	17 Investment Dealer 18 Generator of electrical energy for sale or	
	6 Bank s.1 (2)	producer of steam for use in the generation of electrical energy for sale	
	7 Loan and Trust Corporation s.61 (4)	19 X Hydro successor, Municipal Electrical Utility or subsidiary of either	
	8 Non-resident Corporation s.2(2)(a) or (b)		
	9 Non-resident Corporation s.2(2)(c)	20 Producer and seller of steam for uses other than for the generation of electricity	
	10 Mutual Fund Corporation s.48	21 Insurance Exchange s.74.4	
	11 Non-resident owned investment Corporation s.49	22 Farm Feeder Finance Co-operative Corporation	
	Non-resident ship or aircraft under reciprocal agreement with Canada s.28(b)	Professional Corporation (incorporated professionals only)	
Pleas	se check (X) box(es) if applicable		
	First Year of Filing	Final Taxation Year up to Dissolution (wind-up)	Transfer or Receipt of Asset(s) involving a
	Amended Return	(Note: For discontinued businesses, see Guide.)	corporation having a Canadian permanent establishment outside Ontario
	Faxation Year End has changed – Canada Customs and Revenue Agency approval	Final Taxation Year before Amalgamation	Acquisition of Control fed s. 249(4)
	equired	Floating Fiscal Year End	Date Control was acquired year month day
			Yes No
	the corporation inactive throughout the taxation year?		X
	the corporation's Federal T2 Return been filed with the		X
Are y	ou requesting a refund due to: the Carry-back of a Loan Overpayment?	055?	X X X X X X X X X X
	a Specified Refundab	ole Tax Credit?	X
Are y	ou a Member of a Partnership or Joint Venture?		X

Allocation – If you carry on a business the portion of taxable income deemed earner					you may	allocate th	nat		1	DOLLARS ONLY
Net Income (loss) for Ontario purposes (p	per reconciliation sched	dule page 15)					. ±	From	690	260,459 •
Subtract: Charitable donations							. –		1	200,107
Subtract: Gifts to Her Majesty in right of C	anada or a province a	nd gifts of cultural	oroperty (Atta	ch schedul	a 2)				2	
Subtract: Taxable dividends deductible, p	•	ina giris or caltarar p							3	
Subtract: Ontario political contributions (ot B 3002D)							4	
·	• X 3	II.D. 3002IV)							5	-
Subtract: Federal Part VI.1 tax	<u>~</u>							From		•
Subtract: Prior years' losses applied –	Non-capital losses	om 715						FIUIII	704	•
		(page 16)	_ X	inclusion rate	50.00	0000 %	= _		714	
	Farmlosses	·· · · · · · · · · · · · · · · · · · ·						From	724	
	Restricted farm losse	es						From	734	
	Limited partnership lo							From	754	
Taxable Income (Non-capital loss)							- =		10	260,459
` ,						7				
Addition to taxable income for unused for					+ 11	_	0/0 45	•		
Adjusted Taxable Income 10 + 1	11 (if 10 is negative	ve, enter [11])			= 20		260,45	9 ●		
				Num	ber of Day	/s in Taxat	ion Year			
Taxable Income				Days af and bef	ter Dec. 31, ore Jan. 1, 2	2002 2004	Total Days			
From 10 (or 20 if applicable)	260,459 • X 30	100.0000 %	x 12.5 %	х 33		÷ 73	366	= +	29	
10 (5. 25 эрүнээлэ)	200,407	Ontario Allocation	12.5 /0					{ - .		
		.1		Days at	fter Dec. 31,	2003	Total Days			
From 10 (or 20 if applicable)	260,459 • X 30	70	x 14 %	X 34	366	÷ 73	366	J= +	32	36,464 •
Income Tax Payable (before deduct	ion of tay credits)	Ontario Allocation 29 + 32							40	36,464 •
moonie rax rayable (belore deduct	ion of tax orcaits)	20 1 02						=	40	30,404
If this section is not completed, the la	ess Deduction (fed.s.						.		V Voc	No
federal Small Business Deduction had	d the provisions of fe	d.s.125(5.1) not b	een applicab	le in the ta	xation ye	ear? (X)			X Yes	No
* Income from active business carried on	in Canada for federal p	ourposes (fed.s.12	5(1)(a))		- 50		260,45	9 •		
Federal taxable income, less adjustment	for foreign tax credit (fe	d.s.125(1)(b)) +	- 51	260,459						
Add: Losses of other years deducted	•		=	200,437						
Subtract: Losses of other years deducted			- 53							
242.143.1 200000 0. 0.110.	2.0. 0ao pa.poooo (=		260,459	9 ▶ 54	7	260,45	9 🕳		
Federal Business limit (line 410 of the T2 before the application of fed.s.125(5.1)	Return) for the year		55	200,000			200710	<u> </u>		
Ontario Business Limit Calculation										
Days after Dec. 31, 2002 and before Jan 1, 2004										
**										
320,000 × 31 ÷ 3	366 = + 46	•								
Days after Dec 31, 2003			Porcontac	e of federal						
400,000 x 366 ÷ ** 3	366 = + 47	400,000 •	Busine (from T2 Sc	ess limit chedule 23) 100% if						
Business Limit			1	ociated.						
for Ontario purposes 46 + 47	= 44	400,000 ● X	48 8	80.0000 %	= 45		320,00	0 •		
Income eligible for the IDSBC -		Fron		00.0000 %	x 56	Least of	260,45	9 ● =	60	260,459 •
			O.			Leasi UI		01	70	
* Note: Modified by s.41(6) and (7) fo	or corporations that are	e members of a pai	rtnership. (Rei	fer to Guide	e.)					

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

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

DOLLARS ONLY

Erie Thames Powerlines Corporation

Income Tax continued from Page 4

Number of Days in Taxation Year Days after Dec 31, 2002 and before Jan 1, 2004 Total Days 31 + 89 Calculation of IDSBC Rate 7 % ÷ 73 366 Days after Dec 31, 2003 Total Days 8.5 % Х 34 366 366 + 90 8.5000 8.5000 89 + 90 = 78 IDSBC Rate for Taxation Year 8.5000 % Claim From 60 260,459 • From 78 = 70 22,139 Corporations claiming the IDSBC must complete the Surtax section below if the corporation's taxable income 400,000 in 114 below. (or if associated, the associated group's taxable income) is greater than the amount

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.

Number of Days in Taxation Year

*Taxable Income of the corporation	From 10 (o	r 20 if applicable)	+ 80	260,459 •
If you are a member of an associated group (X) 81 X (Yes)				
Name of associated corporation (Canadian & foreign) (if insufficient space, attach schedule)	Ontario Corporations Tax Account No. (MOF) (if applicable)	Taxation Year End		* Taxable Income (if loss, enter nil)
ERIE THAMES SERVICES CORPORATION	1800077	2004-12-31	+ 82	5,130 •
ERIE THAMES POWER CORPORATION	1800075	2004-12-31	+ 83	586 ●
			+ 84	•
Aggregate Taxable Income 80 + 82 + 83 + 84, etc.			= 85	266,175

	Days after Dec 31, 2002 and before Jan 1, 2004 Total Days			
320,000 X	÷ 73 366	= + 115	•	
	Days after Dec. 31, 2003 Total Days			
400,000 X	34 366 ÷ 73 366	= + 116	400,000 ●	
	115 + 116	=	400,000 ● ▶	 - 114 400,000 ●
(If negative, enter nil)				 = 86 <u> </u>

Calculation of Specified Rate for Surtax		Number of Days in Taxation Year Days after Dec 31, 2002 Total Days 4.6670 % X 38 366 ÷ 73 366 = + 97 4.6670	
From 86	• X From 97	4.6670 % = 87	•
From 87	• X From 60	260,459 • ÷ From 114 400,000 • = 88	•
Surtax Lesser of 70 or 88		= [100]	

^{*} 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 7

	DOLLARS ONL!
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 det by regulations.	termined
Eligible Canadian Profits from mining are the "resource profits from the mining operations", as determined for Ontario depletion purposes, depletion and resource allowances but excluding amounts from sale of Canadian resource property, rentals or royalties. If you are claiming 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 r processing, mining, farming, logging or fishing is 20% or less of the total active business income and b) the total active business income is	
Eligible Canadian Profits +	120
· ·	From 56 260,459 •
Add: Adjustment for Surtax on Canadian-controlled private corporations	
From 100 • ÷ From 30 100.0000 % ÷ From 78 8.5000 % = 121 • *Ontario Allocation	
Lesser of 56 or 121+	122
120 - 56 + 122 - <td< td=""><td>130</td></td<>	130
Taxable Income + 1	From 10 260,459 •
	From 56 260,459 •
	From 122
Subtract: Taxable Income 10 260,459 X Allocation % to jurisdictions outside Canada % Subtract: Amount by which Canadian and foreign investment income exceeds net capital losses	140
Subtract: Amount by which Canadian and foreign investment income exceeds net capital losses	141
10 - 56 + 122 - 140 - 141 =	142
Claim Number of Days in Taxation Year	
Days after Dec. 31, 2002 and before Jan 1, 2004 Total Days	
	= + 154
Lesser of 130 or 142 Ontario Allocation	- T 134
Days after Dec. 31, 2003 Total Days	
7 27 20 1	= + 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 sp	ecial 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	400
and Self 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 Busines Corporations. Any unused portion may be carried forward indefinitely and applied to reduce subsequent years' income taxes. (Refer to the Business Development Corporations Act)	s Development former <i>Small</i>
Eligible Credit 175 Credit Claim	ned 180 •
Subtotal of Income Tax 40 - 70 + 100 - 110 - 160 - 161 - 162 - 170 - 180	= 190 14,325 ●

1800076

2004-12-31

DOLLARS ONLY

Income Tax continued from Page 6

•		
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 Name of Production		
eligible Canadian content film and television productions.		
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 [194]		
commencing prior to July 6, 2004 and expenditures incurred prior to January 1, 2005.		
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&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	
	1 200	
Ontario Sound Recording Tax Credit (OSRTC) (s.43.12)		
Applies to qualifying expenditures in respect of eligible Canadian sound recordings.	. 004	
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		
Eligible Credit From 5898 CT23 Schedule 114 (<i>Attach Schedule 114</i>)	+ 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	14,325 •
To determine if the Corporate Minimum Tax (CMT) is applicable to your Corporation, see Determination of Applicability section	n 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 red		

income tax otherwise payable, then proceed to and complete the Application of CMT Credit Carryovers section part B, on Page 8.

							E	OOLLARS ONLY
Total Assets of the corporation			+ 24	0	23,032,0)77 •		
Total Revenue of the corporation						+	241	32,274,066
The above amounts include the corporation's and ass	sociated corporations' share of	any nartnershin(s) / io	int vent	ure(s) tot	al assets a	and tota	ıl revenue	
The above amounts molado the corporation of the acc	iodiated corporations share or	arry pararererinp(e) / joi	mic vom	uro(0) tot	ar accord to	and tota	ii i o voi i ao	•
If you are a member of an associated group (X)	242 X (Yes)							
Name of associated corporation (Canadian & foreign) (if insufficient space, attach schedule)	Ontario Corporations Tax Account No. (MOF) (if applicable)	Taxation Year End		Total A	Assets		Tota	al Revenue
ERIE THAMES SERVICES CORPORATION	1800077	2004-12-31	+ 24	3	6,404,8	893 🕳 +	244	8,569,120 •
ERIE THAMES POWER CORPORATION	1800075	2004-12-31	- · <u> ·</u> 24		12,693,4		=	1,008,686
			+ 24	7			248	•
Aggregate Total Assets 240 + 243 + 245 + Aggregate Total Revenue 241 + 244 + 246 +	247 , etc 248 , etc		= 24		42,130,4	<u>110 •</u> =	250	41,851,872 •
Determination of Applicability								
Applies if either Total Assets 249 exceeds \$5,000	0,000 or Total Revenue 250	exceeds \$10,000,000	ı.					
Short Taxation Years – Special rules apply for determ		. , ,		oranya	hateiooaa	cornora	tion or	
any fiscal period of any partnership(s) / joint venture(s)								
Associated Corporation – The total assets or total re on or before the date of the claiming corporation's taxa	•	ons is the total assets o	r total re	evenue fo	r the taxat	ion yea	rending	
If CMT is applicable to current taxation year, complete	section Calculation: CMT bel	low and Corporate Min	nimum	Tax Sch	edule 101	1.		
Calculation: CMT (Attach Schedule 101.)								
Gross CMT Payable CMT Base From	n Schedule 101 2136 If negative,			00.0000 ario Alloc		4 % =	276	1,168 •
Subtract: Foreign Tax Credit for CMT purposes (Attack Subtract: Income Tax	ch Schedule)		 			– – _{From}	277	14,325
Net CMT Payable (If negative, enter Nil on Page 1	7.)					=	280	-13,157 ●
If 280 is less than zero and you do not have a CM	T credit carryover, transfer	from Page 7 to Inc	come T	ax Sum	mary, on	Page 17	7.	
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 23 Credit Carryovers.		280 to Page 17, and t	to Part	4 of Sch	edule 101	: Conti	nuity of (CMT
CMT Credit Carryover available From S	Schedule 101					From	2333	•
Application of CMT Credit Carryovers								
A. Income Tax (before deduction of specified cred	its)					+ From	190	14,325 •
Gross CMT Payable	,	+ From 276	1	1,	168 •			, , , , ,
Subtract: Foreign Tax Credit for CMT purposes		From 277			•			
If 276 - 277 is negative, enter NIL in 290		=		1,	168 🕳	_	290	1,168 •
Income Tax eligible for CMT Credit						=	300	13,157 •
B. Income Tax (after deduction of specified credits)					+ From	230	14,325 •
Subtract: CMT credit used to reduce income tax						_	310	,525
Income Tax						=	320	14,325 Transfer to page 17
If A & B apply, 310 cannot exceed the lesser of	230 , 300 and your CM	T credit carryover av	ailable	2333 .				
If only B applies, 310 cannot exceed the lesser	of 230 and your CMT cre	dit carryover availab	le 233	33 .				

1800076

2004-12-31

DOLLARS ONLY

CT23 Page 9 of 20

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

If your corporation is a Financial Institution (s.58(2)), complete lines

430 on page 10 then proceed to page 13.

480 and

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

Shares in other corporations (certain restrictions apply) (Refer to Guide)

Share of partnership(s) or joint venture(s) eligible investments (Attach schedule)

Eligible loans and advances to related corporations (certain restrictions apply) (Refer to Guide)

Loans and advances to unrelated corporations

Total Eligible Investments

continued on Page 10

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).

a corporation	ation. If Investment Allowance is claimed, Total Assets must be (Int.B. 3010)).
Paid-up	ıp Capital	
Paid-up cap	capital stock (Int.B. 3012R and 3015R)	+ 350 <u>8,038,524</u>
Retained ea	d earnings (if deficit, deduct) (Int.B. 3012R)	± 351 753,462 •
Capital and	and other surpluses, excluding appraisal surplus (Int.B.3012R)	+ <u>352</u>
Loans and a	nd advances (Attach schedule) (Int.B. 3013R)	+ <u>353</u> 9,193,059 •
Bank loans	ans (Int.B. 3013R)	+ <u>354</u>
Bankers ac	acceptances (Int.B. 3013R)	+ <u>355</u>
Bonds and	nd debentures payable (Int.B. 3013R)	+ <u>356</u>
Mortgages	es payable (Int.B. 3013R)	+ <u>357</u>
Lien notes p	es payable (Int.B. 3013R)	+ <u>358</u>
	d credits (including income tax reserves, and deferred revenue where it would also ded in paid-up capital for the purposes of the large corporations tax) (Int.B. 3013R)	+ <u>359</u> 95,104 •
Contingent	ent, investment, inventory and similar reserves (Int.B. 3012R)	+ <u>360</u>
Other reser	serves not allowed as deductions for income tax purposes (Attach schedule) (Int.B. 3012R	R) + 361
Share of pa	partnership(s) or joint venture(s) paid-up capital (Attach schedule(s)) (Int.B. 3017R)	+ <u>362</u>
Subtotal	1	= <u>370</u> <u>18,080,149</u>
Subtract:	Amounts deducted for income tax purposes in excess of amounts booked (Retain calculations. Do not submit.) (Int.B. 3012R)	<u>- 371</u> <u>168,008</u> •
	Deductible R & D expenditures and ONTTI costs deferred for income tax if not already deducted for book purposes (Int.B. 3015R)	
Total Paid-	aid-up Capital	= <u>380</u> <u>17,912,141</u> •
Subtract:	Deferred mining exploration and development expenses (s.62(1)(d)) (Int.B. 3015R)	
	Electrical Generating Corporations Only – All amounts with respect to electrical g to the extent that they have been deducted by the corporation in computing its incomfor the current or any prior taxation year, that are deductible by the corporation under Corporations Tax Act, and the assets are used both in generating electricity from a reenergy source and are qualifying property as prescribed by regulation	e for income tax purposes r clause 11(10)(a) of the enewable or alternative 382
Net Paid-	id-up Capital	= 390 <u>17,912,141</u>
Eligible	le Investment (Refer to Guide and Int.B. 3015R)	
	omputations and list of corporation names and investment amounts. Short-term investment ble for the allowance only if issued for a term of and held for 120 days or more prior to the ye	
	ien notes and similar obligations, (similar obligations, e.g. stripped coupons, applies to taxation years ending after October 30, 1998)	+
	les due from other corporations	+ 403 •
	·	

+ 404

+ 405

+ 406

+ 407

142,216

142,216

Capital Tax	continued from Page 9		CT23	Page 10 of 20
Total Assets	nt.B. 3015R)			DOLLARS ONLY
Total Assets per ba	lance sheet		+ 420	23,032,077 •
Mortgages or other	liabilities deducted from assets		+ 421	
Share of partnershi	o(s)/joint venture(s) total assets (Attach schedule)		+ 422	
	nt in partnership(s)/joint venture(s)		- 423	
Total Assets as ac			= 430	23,032,077
	and 361 (if deducted from assets)		+ 440	•
	in 371, 372 and 381		- 441	168,008 •
Subtract: Appraisal			- 442 ± 443	<u> </u>
Total Assets	her adjustments (specify on an attached schedule)		= 450	22,864,069
Investment Al	lowance (410 ÷ 450) x 390	Not to exceed 410	= 460	111,415 •
Taxable Capit	· — — · —		= 470	17,800,726
Gross Revenue	(as adjusted to include the share of any partnership(s)/jc	oint venture(s) Gross Revenue) 480	1	32,274,066 •
Total Assets (as		From 430	1	23,032,077
Total 71000to (ac	adjusted	FIUII 400		25,052,011
Note: This versi	on (2004/2005) of the CT23 may only be used fouse calculations on page 13.	ons except Financial Institutions or a taxation year that commenced after December 3		
Important:	If the corporation is a family farm corporation, Institution, complete only Section A below.	family fishing corporation or a credit union that is no	ot a Fina	ıncial
OR	If the corporation is not a member of an associately the Capital Tax calculations in Section C applies to the corporation.	ciated group and/or partnership, complete Section B below, selecting and completing the one specific sub	below, to section	hen review (e.g. C3) that
OR	on page 11, and if applicable, complete Section	d group and/or partnership, complete Section B belon E or Section F on page 12. Note: if the corporation 4/2005 CT23 Guide for additional instructions before	n is a me	ember of a
SECTION A				
This section applies	s only if the corporation is a family farm corporation, a fandit union that is not a Financial Institution (Int.B. 3018).	nily fishing		
	on page 12 and complete the return from that point.			
SECTION B	on page 12 and complete the return nom that point.			
	able Capital Deduction (TCD)	Number of Days in Taxation Vear		
Calculation of Tax	able Capital Deduction (100)	Number of Days in Taxation Year Days before Jan. 1, 2005 Total Days		
		,		
	5,000,000		000,000	<u> </u>
		Days after Dec. 31, 2004 Total Days and before Jan. 1, 2006		
	7,500,000	x 36 ÷ 73 366 = + 501		<u>•</u>
		Days after Dec. 31, 2005 Total Days and before Jan. 1, 2007		
	10,000,000			
	Taxable Capital Dedu		000,000	_
SECTION C				
This section applies	s if the corporation is not a member of an associated gro	up and/or partnership.		
C1. If 430 an	d 480 on page 10 are both \$3,000,000 or less, enter N	IIL in 550 on page 12 and complete the return from that po	int.	
C2. If Taxable Ca	pital in 470 is equal to or less than the TCD in 5	on page 12 and complete the return	from that	point.
C3. If Taxable Ca	pital in 470 exceeds the TCD in 503, complete the return from that point.	ne following calculation and transfer the amount from 523	to 543	on page 12,
+ From 470	•			
- From 503	_	Days in taxation year		
= 471	x From 30 100.0000 %	X 0.3 % X 555 366 =	+ 523	1
	Ontario Allocatio	0.0 /0	Transfer to	543 on page 12 and
continued on Pa	ge 11			the return from that point

1800076

2004-12-31

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. X 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 17,800,726 •

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)

ERIE THAMES SERVICES CORPORATION

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

Taxation Year End

Taxable Capital

 ERIE THAMES SERVICES CORPORATION
 1800077
 2004-12-31

 ERIE THAMES POWER CORPORATION
 1800075
 2004-12-31

+ 531 3,640,519 + 532 1,622,784

Aggregate Taxable Capital $\boxed{470}$ + $\boxed{531}$ + $\boxed{532}$ + $\boxed{533}$, etc

+ 531 + 532 + 533, etc.

+ 533 = 540 23,064,029

If $\boxed{540}$ above is equal to or less than the TCD $\boxed{503}$ 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 17,800,726 • ÷ From 540 23,064,029 • X From 503 5,000,000 • = 541

Transfer to 542 in Section E on page 12

Ss.69(2.1) Election Filed

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

Capital Tax Calculation continued from Page 11

SECTION E
This section applies if the corporation is a member of an associated group and/or partnership whose total aggregate Taxable Capital 540 on page 11 exceeds the TCD 503 on page 10.
Complete the following calculation and transfer the amount from 523 to 543, and complete the return from that point.
+ From 470
SECTION F
This section applies if a corporation is a member of an associated group and the associated group has filed a ss.69(2.1) election
+ From 470
Capital tax deduction from 995 relating to your corporation's Capital Tax deduction, on Schedule 591 From 995 = 562 •
Capital Tax - 562 X 555 366 = 563 Mark to make the return from that point the return from that point to the return from the return
* If floating taxation year, refer to Guide.
I nothing taxation your, notor to builds.
Capital Tax before application of specified credits
Capital Tax 543 - 546 (amount cannot be negative)

1800076

2004-12-31

Capital Tax continued from Page 12

DOLLARS ONLY

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.) Days in taxation year	
565 x 0.6 % x From 30 100.0000 % x 555 366 ÷ * 366 (366 if leap year Contario Allocation	r) = + 569
Taxable Paid Up Capital and Basic Capital Amount in accordance with Division B.1	
Days in taxation year	
570 x From 30 100.0000 x 555 366 ÷ * 366 (366 if leap year Adjusted Taxable Capital Tax Rate Ontario Allocation	r) = + 574
Paid Up Capital (Refer to Guide) in accordance with Division B.1 in excess of Basic Capital Amount	
Capital Tax for Financial Institutions – other than Credit Unions (before Section 2) 569 + 574 -	- = 575
* If floating taxation year, refer to Guide.	
2. 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.)	
Allowable Credit for Eligible Investments	585
	es
Capital Tax - Financial Institutions 575 - 585	- = 586
	Transfer to 543 on page 12
Premium Tax (s.74.2 & 74.3) (Refer to Guide)	
(1) Uninsured Benefits Arrangements 587 • X 2 % -	- = 588
Applies to Ontario-related uninsured benefits arrangements.	
(2) Unlicensed Insurance (enter premium tax payable in 588 and attach a detailed schedule of calculations. If subject to tax (1) above, add both taxes together and enter total tax in 588.)	under
Applies to Insurance Brokers and other persons placing insurance for persons resident or property situated in Ontario with unlicensed insurers.	
Deduct: Specified Tax Credits applied to reduce premium tax (Refer to Guide)	- 589
Premium Tax 588 – 589	- = 590 Transfer to 2000
	Transfer to page 17

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	260,459 Transfer to page 1:
Add:				, ,
Federal capital cost allowance	+	601 688,859	•	
Federal cumulative eligible capital deduction	+	602 35,545		
Ontario taxable capital gain	+	603	•	
Federal non-allowable reserves. Balance beginning of year	+ [604	•	
Federal allowable reserves. Balance end of year	+ [605	•	
Ontario non-allowable reserves. Balance end of year	+[606	•	
Ontario allowable reserves. Balance beginning of year	+[607	•	
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-arms' length non-residents ▼				
Number of Days in Taxation Year				
Days after Dec. 31, 2002 and before Jan. 1, 2004 Total Days				
612 • x 5 / 12.5 x 33 ÷ 73 366 =+633				
	_			
Days after Dec. 31, 2003 Total Days				
612x 5 / 14 x 34 366 ÷ 73 366 =+ 634	<u>.</u>			
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	=	724,404	<u>•</u> ▶ 640	724,404 Transfer to page 15
Deduct:			_	
Ontario capital cost allowance (excludes amounts deducted under 675)	+ [650 688,859		
Ontario cumulative eligible capital deduction		651 35,545		
Federal taxable capital gain		652	•	
Ontario non-allowable reserves. Balance beginning of year		653	•	
Ontario allowable reserves. Balance end of year		654	•	
Federal non-allowable reserves. Balance end of year		655	•	
Federal allowable reserves. Balance beginning of year		656	•	
Ontario exploration expenses (e.g. CEDE, CEE, CDE, COGPE) (Retain calculations. Do not submit.)		657	•	
Ontario depletion allowance		658	<u>·</u>	
Ontario resource allowance (Refer to Guide)		659	<u>·</u>	
Ontario current cost adjustment (Attach schedule)		661	Ĭ	
CCA on assets used to generate electricity from natural gas, alternative or renewable resources.		675	•	
2 2	٠.		•	
Subtotal of deductions for this page 650 to 659 + 661 + 675	. г	681 724,404	•	
Captotal of academona for this page [000] to [000] T [001] T [070]	L	Transfer to page		

Erie Thames Powerlines Corp	oration	1800076	2004-12-31	DOLLARS ONL
Reconcile net income (loss for Ontario purposes if am continued from Page 14		ax purposes with net inco	ome (loss)	
Net Income (loss) for federal income	tax purposes, per federal Sche	dule 1		From ± 600 260,459
Γotal of Additions on page 14				From = 640 724,404
Sub Total of deductions on page 14			From = 681 724,	404 •
Deduct:			<u> </u>	
Ontario New Technology Tax Inc (Applies only to those corporations		ss than 100% in the current taxation	nyear.)	
Capital Cost Allowance (Ontario) (Cintellectual property deducted in the		[662]	<u>•</u>	
ONTTI Gross-up deduction calcu	ulation:			
Gross-up o	f CCA			
X	100 rom 30 100.0000	— From 662	<u> </u>	•
	Ontario Allocation _			
Workplace Child Care Tax Incen	` '	\		
(Applies to eligible expenditures in	, , , , , , , , , , , , , , , , , , ,		¬ —	
Our life time a company distance.	665	x 30 % x 100	= 666	•
Qualifying expenditures:		From 30 100.000 Ontario allocation		
Workplace Accessibility Tax Inc	entive (WATI)			
(Applies to eligible expenditures in	curred prior to January 1, 2005	.)		
	667	x 100 % x 100	= 668	•
Qualifying expenditures:		From 30 100.000 Ontario allocation		
Number of Employees accommoda	ted [669]	Chanoanor	· _	
Ontario School Bus Safety Tax In (Applies to the eligible acquisition of after May 4, 1999 and before January	of school buses purchased			
	670	x 30 % x 100	= 671	•
Qualifying expenditures:		From 30 100.000 Ontario allocation		
Educational Technology Tax Inc	entive (ETTI)			
(Applies to eligible expenditures in	curred prior to January 1, 2005	.)		
	672	x 15 % x 100	= 673	•
Qualifying expenditures:		From 30 100.000 Ontario allocation		
Ontario allowable business inve	stment loss		- + 678	
Ontario Scientific Research Exp	enses claimed in year in 4	77 from Ont. CT23 Schedule 161	+ 679	•
Amount added to income federa federal form T661, line 454 or 45			- + 677	•
Total of other deductions allowe	d by Ontario (Attach schedul	e)	- + 664	

Total of Deductions 681 + 663 + 666 + 668 + 671 + 673 + 678 + 679 + 677 + 664

600 **+** 640 **-** 680

Net income (loss) for Ontario Purposes

= 690

724,404 • 680

724,404 •

260,459 ● Transfer to page 4

Continuity of Losses Carried Forward

DOLLARS ONLY

		Non-Capital Losses (1)	Total Capital Losses	Farm Losses	Restricted Farm Losses	Listed Personal Property Losses	Limited Partnership Losses (6)
Balance at Beginning of Year		700 (2)	710 (2)	720 (2)	730	740	750
Add:	Current year's losses (7)	701	711	721	731	741	751
	Losses from predecessor corporations (3)	702	712	722	732		752
Subtotal		703	713	723	733	743	753
Subtract:	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	
Subtotal	, ,	707	717	727	737	747	757
Balance at End of Year		709 (8)	719	729	739	749	759

Analysis of Balance at End of Year by Year of Origin

	Year of Origin (oldest year first)	Non-Capital Losses	Non-Capital Losses of Predecessor Corporations	Total Capital Losses from Listed Personal Property only	Farm Losses	Restricted Farm Losses
	year month day		·	Property only		
800	9th preceding taxation year	817 (9)	860 (9)		850	870
	1996-09-30					
801	8th preceding taxation year	818 (9)	861 (9)		851	871
	1997-09-30	ļ				
802	7th preceding taxation year 1998-09-30	819 (9)	862 (9)		852	872
000	6th preceding taxation year			0.40	[050]	070
803	1999-09-30	820	830	840	853	873
804	5th preceding taxation year	821	831	841	854	874
	2000-09-30					
805	4th preceding taxation year	822	832	842	855	875
	2001-09-30					
806	3rd preceding taxation year	823	833	843	856	876
	2001-12-31					
807	2nd preceding taxation year	824	834	844	857	877
	2002-12-31					
808	1st preceding taxation year	825	835	845	858	878
	2003-12-31					
809	Current taxation year	826	836	846	859	879
	2004-12-31					
Total		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.
- Include non-capital losses incurred in taxation years ending after March 22, 2004.

Application of Losses

Total amount of loss

Non-Capital Losses

910

Restricted Farm

Losses

940

Erie Thames Powerlines Corporation

1800076

2004-12-31

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:
 - 1) the first day of the taxation year after the loss year,

Total Capital

Losses

920

- the day on which the corporation's return for the loss year is delivered to the Minister, or
- 3) 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.

930

Farm Losses

 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.

Deduct: Loss to be carried back to preceding taxation y and applied to reduce taxable income	ears						
Predecessor Ontario Corporation's Tax Account No. (MOF)	Taxation Year Ending						
901	year month day	911	921	931	941		
i) 3 rd preceding	2001-12-31	912	922	932	942		
ii) 2 nd preceding	2002-12-31						
903		913	923	933	943		
iii) 1st preceding	2003-12-31	From 706	From 716	From 726	From 736		
Total loss to be carried back							
Balance of loss available for carry-forward		919	929	939	949		
Summary	'	Certification	on		<u> </u>		
Income Tax + From 230 or 3	20 14,325	Lam an authorize	d signing officer of the	corporation Leartif	v that this CT23		
Corporate Minimum Tax + From 2	80	return, including a	all schedules and state	ements filed with or	as part of this CT23		
CapitalTax + From 5	53,402	that the information	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.				
PremiumTax + From 5	I further certify that the financial statements accurately reflect the financial position and operating results of the corporation as required under section 75 of						
Total Tax Payable = 9	67,727	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					
Subtract: Payments 9	111,227	statement attache	ed.		•		
Capital Gains Refund (s.48) 9	65	Name (please pri	int)				
Qualifying Environmental Trust Tax Credit <i>(Refer to Guide)</i> — 9	35	.l					
Specified Tax Credits	55						
Other, specify =	42.500	PRESIDENT Full Residence Address					
	-43,500 •						
If payment due Enclosed * 9	90	143 BELL STF	REET				
If overpayment: Refund (Refer to Guide) - = 9	75 43,500 •	<u>.</u>					
year month day		ON C	A N5C 3K5				
Apply to 9	(Includes credit interest)	Signature	A 1130 313	Date			
* Make your change (drown on a Connedit of fire or sight)	otitution) or a mana				2012 10 10		
Make your cheque (drawn on a Canadian financial in order in Canadian funds, payable to the Minister of your Ontario Corporation's Tax Account No. (MOF) of cheque or money order. (Refer to Guide for other payable)	Finance and print on the back of		of the <i>Corporations T</i> tements or omissions.	ax Act provides pen	2012-10-18 alties for making false		

Corporate Minimum Tax (CMT) CT23 Schedule 101

CT23 Schedule 101								
Corporation's Legal Name				С	ntario C	orporations Tax Account No. (N	MOF)	Taxation Year End
Erie Thames Powerlines Corpora	ition					1800076		2004-12-31
Part 1: Calculation of CMT Ba	ase							
Banks - Net income/loss as per re		ted by S	Superintendent of Fina	ncia	l Institu	tions (SFI)		
under the Bank Act (Canada), adju						,		
Life insurance corporations - Ne	et income/lo	ss befo	re Special Additional	Tax a	as dete	rmined under s.57.1(2)(c)	or (d)	
Net Income/Loss (unconsolidated,	determined	l in acco	ordance with GAAP)			<u>1</u>	£ 2100	-92,487
Subtract (to the extent reflected	in net inco	me/los	s):		_			
Provision for recovery of income	e taxes / be	nefit of	current income taxes	+	2101	•		
Provision for deferred income ta income taxes			efit of future	+	2102	•		
Equity income from corporation	s			+	2103	•		
Share of partnership(s)/joint ver		ome		+	2104	•		
Dividends received/receivable d			.s.112	+	2105	•		
Dividends received/receivable d	leductible u	nder fed	.s.113	+	2106	•		
Dividends received/receivable d	leductible u	nder fed	l.s.83(2)	+	2107	•		
Dividends received/receivable d			•					
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 in	come/loss) :			_			
Provision for current taxes / cos	t of current	income	taxes	. +	2111	73,394 •		
Provision for deferred income ta								
income taxes						48,300 •		
Equity losses from corporations						•		
Share of partnership(s)/joint ver					2114	•		
Dividends that have been deduc								
Statements s.57.4(1.1) (excluding	•		` ''		2115	•	[]	
Subtotal Add/Subtract:				=	Ĺ	121,694 • ► H	2116	121,694
Amounts relating to s.57.9 elect	tion/regulati	ons for	disposals etc. of prope	erty	for curr	ent/prior years		
** Fed.s.85	+ [2117	• 0	or –	2118	•		
** Fed.s.85.1	+ [2119	• 0	or –	2120	•		
** Fed.s.97	+ [2121	• 0	or –	2122	•		
** Amounts relating to amalgamation	is -							
(fed.s.87) as prescribed in regulat	ions	0400			0404			
for current/prior years	-	2123	C	or –	2124	•		
** Amounts relating to wind-ups (fed as prescribed in regulations for cu	.s.88) :rrent/							
prior years	+	2125	• 0	or –	2126	•		
** Amounts relating to s.57.10 election								
regulations for replacement re fed.	.s13(4),	0407			0400			
14(6) and 44 for current/prior year	_	2127	C	or –	2128	•		
Interest allowable under ss.20(1 ITA to the extent not otherwise of								
determining CMT adjusted net in				_	2150	_		
Subtotal (Additions)				•	2100		+ 2129	
				_	Γ		- 2130	9
					L			
							£ 2131	
Subtotal $\pm 2100 - 2110 + 2$							= 2132	29,207
** Share of partnership(s)/joint ver							£ 2133	
Adjusted net income (loss) (if loss, trans					-	ried Forward.) =	= 2134	29,207
Deduct: * CMT losses: pre-1994 L			+ 1	From	2210	•		
* CMT losses: other eligib	le losses		+		2211	•		
			=				- 2135	
* CMT losses applied cannot exce	eed adjuste	d net in	come or increase a los	SS				
** Retain calculations. Do not subr							0155	22.25=
CMT Base						=	= 2136	29,207

Transfer to CMT Base on Page 8 of the CT23 or Page 6 of the CT8

Corporate Minimum Tax (CMT) CT23 Schedule 101

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
Erie Thames Powerlines Corporation	1800076	2004-12-31
Part 2: Continuity of CMT Losses Carried Forward		
Balance at Beginning of year NOTES (1), (2)	+ 220	•
Add: Current year's losses		
Amalgamation (X) 2205 Yes Wind-up (X) 2206 Yes	s	_
Subtotal	=	7
Adjustments (attach schedule)	± 2208	3
CMT losses available 2201 + 2207 ± 2208	= 2209	
Subtract: Pre-1994 loss utilized during the year to reduce adjusted net income Other eligible losses utilized during the year to reduce adjusted net income NOTE (4) Losses expired during the year	+ 2211 + 2212	
Subtotal	= ▶ - 2213	3
Balances at End of Year NOTE (5) 2209 2213	= 2214	1

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 occured, 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	2260	2280
	1996-09-30		
2241	8th preceding taxation year	2261	2281
	1997-09-30		
2242	7th preceding taxation year	2262	2282
	1998-09-30		
2243	6th preceding taxation year	2263	2283
	1999-09-30		
2244	5th preceding taxation year	2264	2284
	2000-09-30		
2245	4th preceding taxation year	2265	2285
	2001-09-30		
2246	3rd preceding taxation year	2266	2286
	2001-12-31		
2247	2nd preceding taxation year	2267	2287
	2002-12-31		
2248	1st preceding taxation year	2268	2288
	2003-12-31		
2249	Current taxation year	2269	2289
	2004-12-31		
Totals		2270	2290

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

Corporate Minimum Tax (CMT) CT23 Schedule 101

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
Erie Thames Powerlines Corporation	1800076	2004-12-31
Part 4: Continuity of CMT Credit Carryovers		
	+ 230	1
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 28	0 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	= → + 231	0
CMT Credit Carryovers from predecessor corporations NOTE (3)	+ 232	5
Amalgamation (X) 2315 Yes Wind-up (X) 2320 Ye	S	
Subtotal 2301 + 2310 + 2325	= 233	0
Adjustments (Attach schedule)	± 233	2
CMT Credit Carryover available 2330 ± 2332	= 233	3
,		the CT23 or Page 6 of the CT
Subtract: CMT Credit utilized during the year to reduce income tax		
($\boxed{310}$ on page 8 of the CT23 or $\boxed{351}$ on page 6 of the CT8.) + From $\boxed{31}$	0 or 351	
CMT Credit expired during the year	+ 2334	
Subtotal	=	5
Balances at End of Year NOTE (4) 2333 - 2335	= 233	6
Notes:		
(1) Where acquisition of control of the corporation has occurred, the utilization	n of CMT credits can be restricted. (see s	.43.1(5))
(2) The CMT credit of life insurance corporations can be restricted (see s.43.	•	. ,,
(3) Include and indicate whether CMT credits are a result of an amalgamation		up to which
fed s 88(1) applies (see s 43 1(4))	• •	•

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

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

I all J		edit Carryovers fear En	1
	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	2360	2380
	1996-09-30		
2341	8th preceding taxation year	2361	2381
	1997-09-30		
2342	7th preceding taxation year	2362	2382
	1998-09-30		
2343	6th preceding taxation year	2363	2383
	1999-09-30		
2344	5th preceding taxation year	2364	2384
	2000-09-30		
2345	4th preceding taxation year	2365	2385
	2001-09-30		
2346	3rd preceding taxation year	2366	2386
	2001-12-31		
2347	2nd preceding taxation year	2367	2387
	2002-12-31		
2348	1st preceding taxation year	2368	2388
	2003-12-31		
2349	Current taxation year	2369	2389
	2004-12-31		
Totals		2370	2390
Totals			

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

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
Erie Thames Powerlines Corporation	1800076	2004-12-31

CMT Losses Carried Forward Workchart

ation's Predecesso 4 Loss Amalgamation	rs' Pre-1994 Loss Wind-Up
g	Wind-Up

(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	1995-09-30									
9th Prior Year	1996-09-30									
8th Prior Year	1997-09-30									
7th Prior Year	1998-09-30									
6th Prior Year	1999-09-30									
5th Prior Year	2000-09-30									
4th Prior Year	2001-09-30									
3rd Prior Year	2001-12-31									
2nd Prior Year	2002-12-31									
1st Prior Year	2003-12-31									
	Total									

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

of the Filing Cor	poration.					
Year of Origin YYYY/MM/DD	Opening Balance	Add	Adjustment	Deduction	Expired	Closing Balance
1995-09-30						
1996-09-30						
1997-09-30						
1998-09-30						
1999-09-30						
2000-09-30						
2001-09-30						
2001-12-31						
2002-12-31						
2003-12-31						
Total						

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

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End	
Erie Thames Powerlines Corporation	1800076	2004-12-31	

CMT Losses Carried Forward Workchart (continued)

$_{ackslash}$ Predecessor (Corporations On	ly – 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.

oog co.,	0014110111					
Year of Origin YYYY/MM/DD	Opening Balance	Add	Adjustment	Deduction	Expired	Closing Balance
1995-09-30						
1996-09-30						
1997-09-30						
1998-09-30						
1999-09-30						
2000-09-30						
2001-09-30						
2001-12-31						
2002-12-31						
2003-12-31						
Total						

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

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
Erie Thames Powerlines Corporation	1800076	2004-12-31

CMT Credit Carryovers Workchart

1st Prior Year

Filing Corporat	tion ———					
	Year of Origin YYYY/MM/DD	Opening Balance	Adjustment	Deduction	Expired	Closing Balance
10th Prior Year	1995-09-30					
9th Prior Year	1996-09-30					
8th Prior Year	1997-09-30					
7th Prior Year	1998-09-30					
6th Prior Year	1999-09-30					
5th Prior Year	2000-09-30					
4th Prior Year	2001-09-30					
3rd Prior Year	2001-12-31					
2nd Prior Year	2002-12-31					

Total

Predecessor Corporations Only – Amalgamation -

2003-12-31

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

or the Filing Corp	poration.					
Year of Origin YYYY/MM/DD	Opening Balance	Add	Adjustment	Deduction	Expired	Closing Balance
1995-09-30						
1996-09-30						
1997-09-30						
1998-09-30						
1999-09-30						
2000-09-30						
2001-09-30						
2001-12-31						
2002-12-31						
2003-12-31						
Total						

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
1995-09-30						
1996-09-30						
1997-09-30						
1998-09-30						
1999-09-30						
2000-09-30						
2001-09-30						
2001-12-31						
2002-12-31						
2003-12-31						
Total						



Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End	
Erie Thames Powerlines Corporation	1800076	2004-12-31	

Erie Thames Powerlines Corporation	1800076	2004-12-31
Loans or Advances Credited or Advanced to Corporation	and for 100 days or mare	
(includes accounts payable to related parties outstanding at the taxation year and accounts payable to non-related parties outstanding for 365 days or more	r end for 120 days or more, e at the taxation vear end)	
Long-term debt from Municipal Shareholders		+ 8,038,52
Due to related Party		+ 1,154,53
Due to related rurty		1,104,00
		+
		+
		+
		+
		+
		т
		+
		+
		+
		+
		+
		+
		+
		+
		+
		+
		+
		+
		+
		+
		+
		+
	Total	
	Transfer to 353 of the CT23	= 9,193,05



Ontario Capital Cost Allowance Schedule 8

Corporation's	Legal Name							On	tario Corporations	Tax Account No	(MOF) Taxation	n Year End
Erie Thames Powerlines Corporation								18	800076	2004	-12-31	
Is the corporation electing under regulation 1101(5q)? 1 Yes 2 X No												
1	2	3	4	5	6	7	8	9	10	11	12	13
Class number	Ontario undepreciated capital cost at the beginning of the year (undepreciated capital cost at the end of the prior year's CCA schedule)	Cost of acquisitions during the year (new property must be available for use) See note 1 below	Net adjustments (show negative amounts in brackets)	Proceeds of dispositions during the year (amount not to exceed the capital cost)	Ontario undepreciated capital cost (column 2 plus column 3 or minus column 4 minus column 5)	50% rule (1/2 of the amount, if any, by which the net cost of acquisitions exceeds column 5) See note 2 below	Reduced undepreciated capital cost (column 6 minus column 7)	CCA rate %	Recapture of capital cost allowance	Terminal loss	Ontario capital cost allowance (column 8 multiplied by column 9; or a lower amount)	Ontario undepreciated capital cost at the end of the year (column 6 minus column 12)
1	97,994			0	97,994		97,994	4	0	(3,920	94,074
1	147,608			18,000	129,608		129,608	4	0	(5,184	124,424
1	989,088	127,777		0	1,116,865	63,889	1,052,976	4	0	(42,119	1,074,746
1	12,876,686	1,048,407		0	13,925,093	524,204	13,400,889	4	0	(536,036	13,389,057
8	4,414			0	4,414		4,414	20	0	(883	3,531
10	6,567			0	6,567		6,567	30	0	(1,970	4,597
10	4,879			0	4,879		4,879	30	0	(1,464	3,415
12	37,787	118,992		0	156,779	59,496	97,283	100	0	(97,283	59,496
45				0				45	0	(
Totals	14,165,023	1,295,176		18,000	15,442,199	647,589	14,794,610 Ent	er in b	oxes 650	650 .	688,859	14,753,340 ne CT23.

Note 1. 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) of the Income Tax Act (Canada).

Note 2. The net cost of acquisitions is the cost of acquisitions plus or minus certain adjustments from column 4.

Note 3. If the taxation year is shorter than 365 days, prorate the CCA claim.

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 recapture and the Ontario terminal loss.



Ontario Cumulative Eligible Capital Deduction Schedule 10

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
Erie Thames Powerlines Corporation	1800076	2004-12-31
■ 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	, D	507,792 A
	. + B	
Amount transferred on amalgamation or wind-up of subsidiary	· '	
Other adjustments	. T	
Total of B + C + D		
Subtotal A + E Deduct: Ontario proceeds of sales (less outlays and expenses not otherwise deductible) from the disposition of all eligible capital property during the taxation year 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)	+ G + H	507,792 F
Other adjustments	. + 1	
Total of G + H + I	. =x 3 / 4 =	
		507,792 K
If K is negative, enter zero at line M and proceed to Part 2		
Current year deduction 507,792 K x 7 % *		35,545 Lount in box 651 of the CT23
The maximum current year deduction is 7%. However, you can claim any amount up to	the maximum.	ount in box ost of the C123
Ontario cumulative eligible capital – closing balance K - L (if negative, en	nter zero)=	472,247 M
Note: Any amount up to the maximum deduction of 7% may be claimed. Taxa	ation years starting after December 21, 20	000, the deduction
may not exceed the maximum amount prorated for the number of days		b 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	n	
Amount from line K above show as a positive amount Total cumulative eligible capital deductions from income for taxation years beginning after June 30, 1988 Total of all amounts which reduced cumulative eligible capital in the		N
Total of cumulative eligible capital deductions claimed for taxation years beginning before July 1, 1988		
Negative balances in the cumulative eligible capital account that were included in income for taxation years beginning before July 1, 1988		
Line 3 deduct line 4	5	
Total lines 1 + 2 + 5 Line T from previous Ontario Schedule 10 for taxation years ending after February 27, 2000	7	
Deduct line 7 from line 6		0
N - O (cannot be negative)		Р
Amount on line 5		Q
P-Q		R
Amount on line R x 2 / 3		S
Lesser of line ${f N}$ or line ${f O}$		Т
Amount to be included in income S + T		

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

Corporate Taxpayer Summary

Taxation Year: 20	04-01-01 to 2	004-12-31			
Jurisdiction: Or	ntario				
Corporation is associated Corporation is related	<u> </u>				
Balance due/refund (–) Net income	260,459	Taxable income	260,459	Active business income _ Dividends paid _	
Credits against part I tax		Federal taxes		Refunds/credits	
Small bus deduction M&P deduction Foreign tax credit Political contributions Investment tax credits Abatement/Other		Part I	2,917	ITC refund Dividends refund Instalments Surtax credit Other	57,613
 Summary of federal ca Carryback amounts 	arryforward/carry	back information ——	Carryforward balance		
Restricted farm loss			Donations Investment tax credit Non-capital losses Capital/L.P.P. losses Farm losses Restricted farm losse Foreign business tax Unused surtax credit Capital dividend amo		
 Summary of provincia Province 	ll information – pr % Allocation	_	Tax payable before deduction	Deductions/credits	Net tax payable
Newfoundland and Labrado Prince Edward Island Nova Scotia New Brunswick Manitoba Saskatchewan British Columbia Yukon Territory Northwest Territories Nunavut					
	Totals per Federa	al T2 and Schedule 5			
Alberta (AT1) Ontario (CT23) Québec (CO-17)		260,459	36,464	22,139	14,325

Province	Taxable capital	Capital tax payable*	Income tax payable	Total tax payable	Balance due/ refund (-)
B.C. (General)					
B.C. (Special)					
Sask. (SCT-1)			- -		
Manitoba (MCT-1)					
Alberta (AT1)					
Schedule 361					_
Schedule 342	47.000.707			(7.707	-
Ontario (CT23) Québec (CO-17)		53,402	14,325	67,727	-43,500
* For Québec, this include	es compensation tax a	nd special taxes			
Provincial carryforward	ls:		Ontario	Québec	Alberta
Non-capital losses					_
Restricted farm losses					
Donations					

Five Year Comparative Summary

	Current year	1st prior year	2nd prior year	3rd prior year	4th prior year
Federal information —					
Taxation year end	2004-12-31	2003-12-31	2002-12-31	2001-12-31	2001-09-30
Balance due/refund	· · · · · · · · · · · · · · · · · · ·	43,592	28,696		
Net income		1,021,743		-700,736	
Taxable income		337,918	<u> </u>	<u> </u>	
Active business income .	260,459	1,021,743	136,647		
Dividends paid					
Federal taxes					
Part I	54,696	77,721			
Surtax	2,917	3,785			
Part I.3					
Part IV					
Other federal taxes					
(Parts II, IV.1, VI, VI.1,					
XIII.1, XIV)					
Credits against part I ta	x				
Small business deduction					
M&P deduction					
Foreign tax credit _.					
Political contribution					
Investment tax credit					
Abatement/other	26,046	33,792			
Refunds/credits					
ITC refund					
Dividend refund					
Instalments	57,613	65,708		7,113	
Other					
Ontario —					
Taxable income	260,459	337,918			
Income tax payable					
pefore deduction	36,464	42,240			
ncome tax deductions	22,139	21,564			
Net income tax payable .		20,676			
Taxable capital		16,670,957	15,659,047	16,698,830	
Capital tax payable		38,853	35,799	9,932	
Total tax payable		59,529	35,799	9,932	
Balance due/refund		59,529	28,810	-6,955	
Dalai ICE GGE/TETUTIG	-43,500	37,329	20,010	-0,700	



Agence du revenu du Canada

BUSINESS CONSENT FORM

Complete this form to consent to the release of confidential information about your Business Number (BN) account(s) to the representative named below, or to cancel consent for an existing representative. **Send this completed form to your tax centre**. You can also give or cancel consent by providing the requested information online through My Business Account at **www.cra.gc.ca/mybusinessaccount**.

Part 1 - Business Information - Complete this part to identify your business (all fields have to be completed)

Note: Read all instructions on the last page before completing this form.

Business Name:	Erie Thames Powerli	nes Corporation		
Business Number:	863719498	Telephone Number:	(519) 485-182	0
Part 2 – Authorize a re	epresentative			
the firm and the BN. If yo	u want us to deal with	a specific individual in that	firm, enter both the	sent to a firm, enter the name of individual's name and the name al with anyone from that firm.
Name of Individual:				
Name of Firm:				
Telephone Number:		Extension:	BN:	
RepID of the individual or same name that is registe	presentative to deal wi the Business Number red with the Represent t be granted. Our onlin	of the firm indicated above.	The name of the firma.gc.ca/represents ar specific option, so with the Represent a	atives. You have to provide the rm provided above must be the atives. If the firm names differ so your representative will
Part 3 – Which Accou				
A. This authorizatio years. Note: onlin	n applies to all BN acce access is available for OR	box A only. che	horization level: ck one box	Disclose information only OR Disclose information and make changes to your BN account(s)



BUSINESS CONSENT FORM (RC59 continued)

Boomeso contoller i ontin (1003 continueu)								
ii) Details of acc	ounts and fis	cal periods	- Complete this area if	you checked	box "B" in P	art 3 i) on the first	page.	
the "all accounts' information or "2" or enter a specifi	" box for that p " to disclose in c fiscal period	rogram iden formation ar (specific pe	tifier or enter a specified make changes). Your criod authorization is	fic account ou can also s not avail	number. P check the able for o	rovide the auth e "All years" bot nline access).	norization level x to allow unlin You can also	nited tax year access
Program identifier	All accounts	Specific account	Authorization level	All years	or	Specific fisca (not available for o		Expiry date
	or or				or			
	or or				or			
	or or				or			
	or or				or			
Part 4 - Cance	al one or mo	ro ovistina	authorizations -	Complete t	nic coction	only to canco	Lovisting outho	orization(s)
B. Can	ividual:	on for the ind	dividual or firm identif					_
Part 5 – Certifi	ication							
director of a corp	oration, an off ating this form	icer of a non	person of the busine profit organization o ize the CRA to deal v	r a trustee o	of an estat	e.		er of a partnership, a
First name:	JEFFREY			La	st name:	PETTIT		
Title: PRESID	ENT							
Sign here						Date 201	2-09-18	

WE WILL NOT PROCESS THIS FORM UNLESS IT IS SIGNED AND DATED BY AN AUTHORIZED PERSON OF THE BUSINESS.

Federal Tax Instalments

or the taxation yea	r ended	2006-12-31			
he following is a list	of federal in	etalmente navable for	the current taxation year. Th	ne last column indicates the in	stalments navable to
				erwise non-deductible interest	
neque or money ord	ler should be	made payable to the	Receiver General. Payment	may be made either to an aut	horized financial
stitution or filed with	n form T9 (ins	stalment form) and add	dressed to the appropriate R	Revenue Canada Taxation Cer	ntre.
uarterly instalme	ont worksh	art			
Date			lu atalus auta	Cumulative	In atalia suta
Date		Quarterly tax instalments	Instalments paid	difference	Instalments payable
2006-03-31			·		. ,
2006-06-30					
2006-09-30					
2006-12-31					
Т	otal				
onthly instalmer	nt workcha	rt			
Date		Monthly tax instalments	Instalments paid	Cumulative difference	Instalments payable
2006-01-31		3,674			3,674
2006-02-28		3,674			3,674
2006-03-31		3,674			3,674
2006-04-30		3,674			3,674
2006-05-31		3,674			3,674
2006-06-30		3,674			3,674
2006-07-31		3,674			3,674
2006-08-31		3,674 3,674			3,674 3,674
2006-10-31		3,674			3,674
2006-11-30		3,674			3,674
2006-12-31		3,665			3,665
		<u>, </u>			
Т	otal	44,079			44,079
dicate instalment st Instalment base		sen [1-3] <u> </u>			
		an quarterly instalmen 1=January, 2=Februar	ts is delayed, indicate the M	MONTH	1
•		•	y,y.		_ _ ·
Quarterly instalm ne corporation must			gible for quarterly instalmen	nts for a tax year.	
- Is the corporation	n a Canadiar	n-controlled private co	rporation (CCPC)?		X Yes I
		•	tion, during either the currer	nt or previous vear?	X Yes
	n's, or any of	its associated corpora	ations', taxable income for the	· · · · · · · · · · · · · · · · · · ·	
- Is the corporation	n and any as		taxable capital employed in	n Canada	
	-	•			
- Does the corpora	auon nave a	periect compliance his	story in the last 12 months?		Yes

- 1 - 1st Ir	nstalment base method ————————————————————————————————————						
1st Instalm	ent base amount (amount I below)		44.079	÷ 1:	2 =	3,674	
		Monthl	y instalments re				
Quarterly ta	ax instalments required			÷ 4	=	-1	
– 2 – Com	bined 1st and 2nd instalment base method						
	ly instalment base amount						
Indicate:	Post I in		57,613				
maioato.	Part I tax Part I.3, VI & VI.I tax		37,013				
	Provincial tax, other than Alberta, Québec and Ontario	- <u>`</u>					
	Ontario tax	- <u>·</u>					
	Tota	_ :	57 613	± 1°	2 –	4,802	Δ
1/12 of esti	mated current year credits (M below /12)		37,013	· 1		4,002	. ^
1/12 01 6311		firet two	o instalment pay	ment		4,802	R
Total tay fro	om N holow		44.070	mem		4,002	
Amount B	phovo x 2		9,604				
7 tillount B	above x z			· 1	0 =	3,448	
	Each of the rema	ining to					
	Euon of the form	illing to	п тоштот рау			3,440	
2nd Quarte	erly instalment base amount						
Indicate:	Part I tax						
	Part I.3, VI & VI.I tax	+					
	Provincial tax, other than Alberta, Québec and Ontario	+					
	Ontario tax	+					
	Tota			÷ 4	l =		Α
1/4 of estim	nated current year credits (M below /4)			-	_		
		The fir	st instalment pa	vmer	 nt =		В
Total tax from	om N below			•			
Amount B			,				
			44,079	÷ 3	3 =	14,693	
	Each of the remain						•
- 3 - Estin	nated tax method —						
Instalment	base amount (amount N below)			± 1:	2 =		
	and an an an an an an an an an an an an an	Monthl	y instalments re	auire			•
Quarterly to	ax instalments required			÷ 4			•
					·		

	1st instalment base method		Estimated tax method	
Taxable income	321,337	_		
Calculation of tax navable				
Calculation of tax payable Federal part I tax	122 100			
Federal surtax +	122,108			
Refundable tax on a CCPC's investment income +	3,599	Ţ-		
Subtotal =	125,707			Α
Crosli business deducation	40,000	_		
Small business deduction	48,000	. –		
Investment corporation deduction +				
Federal tax abatement +		<u> </u>		
Manufacturing and processing profits deduction +				
Non-business foreign tax credit +	-			
Business foreign tax credit +	-			
lax reduction, general and accelerated +	1,494			
Logging tax credit +	·	+_		
Federal political contribution tax credit +		+_		
Investment tax credit per Schedule 31 and resource deduction +		+ _		
Qualifying environmental trust tax credit +	-	+_		
Subtotal =	81,628	=_		В
Total part I tax payable (A minus B)	44,079	_		С
Part I.3 tax +		+ _		D
Part VI tax +	-	+		D
Part VI.I tax +	-	+ _		Ε
Total				
Parts I, I.3, VI and VI.I	44,079	_		F
Adjustment for short taxation years	0.45		0.45	
x 365 ÷ number of days in year if less than 365 ÷		365 ÷	365_	_
Provincial/territorial tax, other than Alberta, Québec and Ontario +	44,079	+		G
Provincial/termional tax, other than Alberta, Quebec and Ontario	·	т_		Н
Use this section only to calculate instalments payable with regard to taxation years and after (for other tax years, see the <i>Ontario Tax Instalments</i> schedule (Jump Code				
Ontario tax Income tax +	••			
Capital tax +				
Corporate minimum tax paid +				
Total Ontario tax* = +		+ _		ı
Total harmonical manipulators		_		
Total harmonized provincial tax		_		
Harmonized provincial tax (H + I) +		+_		J
Adjustment for short taxation years	0.45	205		
x 365 ÷ number of days in year if less than 365 ÷	365	365 ÷		K
Total of tax before refundable credits (G + K)**	44,079	= -		L
· · · · · · · · · · · · · · · · · · ·		_		

Instalment base calculation (continued)			
Estimated current year credits			
Investment tax credit refund			
Dividend refund	+	+	
Federal capital gains refund	+	+	
Provincial and territorial capital gains refund	+	+	
NRO allowable refund per Schedule 26	+	+	
Tax withheld at source	+	+	
Other estimated credits	+	+	
Total estimated current year credits	=	=	М
Instalment base amount (L minus M)	44,079		N

^{*}Ontario tax corresponds to the amount before the application of specified Ontario tax credits.

^{**}For instalments payable for tax years beginning before 2008, the amount on line G is not added to line L unless it exceeds 1,000. The same rule applies to line K. For instalments payable for tax years beginning after 2007, the amount on line G is not added to line L unless it exceeds \$3,000. The same rule applies to line K.

Ontario Tax Instalments

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
Erie Thames Powerlines Corporation	1800076	2005-12-31

- Ontario tax instalments

For the taxation year ended: 2006-12-31

The following is a list of Ontario instalments payable for the current taxation year. The last column indicates the instalments payable to the Ontario Ministry of Revenue. The instalments are due no later than on the dates indicated, otherwise non-deductible interest will be charged. A cheque or money order should be made payable to the Minister of Finance. Payment may be made either to a chartered bank in Ontario or filed with an instalment form and addressed to:

Ministry of Revenue (Ontario) Corporation Tax 33 King Street West P.O. Box 620 Oshawa Ontario L1H 8E9

Quarterly instalment				
Date	Instalments required	Instalments paid	Cumulative difference	Instalments payable
Total				

Date	Instalments required	Instalments paid	Cumulative difference	Instalments payable
2006-01-31	4,557			4,557
_2006-02-28	4,557			4,557
2006-03-31	4,557			4,557
2006-04-30	4,557			4,557
2006-05-31	4,557			4,557
2006-06-30	4,557			4,557
2006-07-31	4,557			4,557
2006-08-31	4,557			4,557
2006-09-30	4,557			4,557
2006-10-31	4,557			4,557
2006-11-30	4,557			4,557
2006-12-31	4,546			4,546
 Total	54,673			54,673

Do not use the quarterly payment even if applicable "X" to continue montly payments	Indicate instalment method chosen [1-3]: 1	
	1st Instalment base method	
HUNSIAIDENIS ALE SIADDO IALE. IDOICALE DE IVIÇIN ED 10 WINCH VOU WADEDEN 10 SIAD (15JADUARY, 75FEDIUARY, 61C.)	Do not use the quarterly payment even if applicable "X" to continue montly payments If instalments are starting late, indicate the MONTH in which you want them to start (1=January, 2=February, etc.)	<u> </u>

1 – 1st Instalment base method		
1st instalment base amount (amount I below)	54,673_ ÷ 1	2 =4,557_
Monthly instalments required		4,557
Quarterly instalments required		

2nd instalm	ent base amount:			
Indicate:	Income tax, C.M.T		14,325	
	Capital tax, prem. tax	+	53,402	
		Total =	67,727 ÷ 12 =	<u>5,644</u> A
Each of the	first two instalment payments			5,644 B
Total tax fro	om I below		54,673	
Amount A	above x 2		11,288	
		=	43,385 ÷ 10 =	4,339
Each of the	remaining ten instalment payments			4,339
Quarterly in	stalments required			
- 3 – Estin	nated tax method			
Instalment	base amount (amount I below)		÷ 12 =	
Monthly ins	talments required			
Quarterly in	nstalments required			

Instalment base calculation		1st instalment base method		Estimated tax method
Ontario taxable income		321,337	_	
Calculation of tax payable		_	_	_
Gross Ontario tax		44,987		
Incentive deduction for an S.B.C., net of surtax		27,314		
Manufacturing and processing profits credit	+	<u> </u>	+	
Additional deduction for credit unions	+		+	
Credit for foreign taxes paid	+		+	
Credit for investment in S.B.D.C.	+		+	
Specified credits applied against income tax	+		+_	
Total deduction and credits	=	27,314	=	
Income tax (A - B)		17,673	_	
Capital tax	+	37,000	+	
Corporate minimum tax paid (credited)	+		+	
Premium tax	+		+	
Total income tax and other taxes (C + D + E + F)	=	54,673	=	
Adjustment for short taxation years				
x 365 ÷ number of days in year if less than 365	365 ÷	365	365 ÷	365
		54,673	_	
Total estimated current year credits				
		54,673		



Agence du revenu dŭ Canada

T2 CORPORATION INCOME TAX RETURN

86371 9498 RC0001

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 corporation return.

Parts, sections, subsections, and paragraphs mentioned on this return refer to the federal Income Tax Act. This return may contain changes that had not yet become law at the time of printing.

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 tax year.

For more information see www.cra.gc.ca or the T2 Corporation – Income Tax Guide (T4012).

055	Do not use this area

- Identification ————	·	
	. 001 86371 9498 RC0001	
Business Number (BN)	. 001 86371 9498 RC0001	
002 Erie Thames Powerlines Corpo	ration	
Has the corporation changed its name		If yes , do you have a copy of the articles
since the last time you filed your T2 return?	003 1 Yes 2 No X	of amendment? (Do not submit) 004 1 Yes 2 No
Address of head office		To which tax year does this return apply?
Has this address changed since the last time you filed your T2 return?	. 010 1 Yes 2 No X	Tax year start Tax year-end
(If yes , complete lines 011 to 018)	1 010 1 100 2110 A	060 2005-01-01 061 2005-12-31
011 143 BELL STREET, P.O. BOX 1	57	YYYY MM DD YYYY MM DD
012		Has there been an acquisition of control to which subsection 249(4) applies since
City	Province, territory, or state	the previous tax year?
015 INGERSOLL	016 ON	If yes , provide the date
Country (other than Canada)	Postal code/Zip code	control was acquired
017	018 N5C 3K5	YYYY MM DD
Mailing address (if different from head offi	ce address)	Is the date on line 061 a deemed
Has this address changed since the last	. 020 1 Yes 2 No X	tax year-end in accordance with subsection 249(3.1)?
time you filed your T2 return? (If yes , complete lines 021 to 028)	. 020 1 fes 2 NO X	subsection 249(3.1)?
021 -/-		Is the corporation a professional
022		corporation that is a member of a partnership?
023		
City	Province, territory, or state	Is this the first year of filing after: Incorporation?
025	026	
Country (other than Canada)	Postal code/Zip code	Amalgamation?
027	028	
Location of books and records		Has there been a wind-up of a subsidiary under section 88 during the
Has the location of books and records		current tax year?
changed since the last time you filed your T2 return?	. 030 1 Yes 2 No X	If yes, complete and attach Schedule 24.
(If yes , complete lines 031 to 038)		Is this the final tax year
031 143 BELL STREET, P.O. BOX 1	57	before amalgamation? 076 1 Yes 2 No X
032		Is this the final return up to
City	Province,territory, or state	dissolution?
035 INGERSOLL	036 ON	Is the corporation a resident of Canada?
Country (other than Canada)	Postal code/Zip code	1 Yes X 2 No If no , give the country of residence on line
037	038 N5C 3K5	U81 and complete and attach Schedule 97.
040 Type of corporation at the end of t	he tax vear	081
	Corporation controlled	Is the non-resident corporation
1 X Canadian-controlled private corporation (CCPC)	by a public corporation	claiming an exemption under an income tax treaty?
2 Other private	5 Other corporation	If yes , complete and attach Schedule 91.
□□ corporation	(specify, below)	If the corporation is exempt from tax under section 149,
3 Public corporation		tick one of the following boxes:
If the type of corporation changed during		085 1 Exempt under paragraph 149(1)(e) or (I)
the tax year, provide the effective	F3F3	Exempt under paragraph 149(1)(j)
date of the change.	043	3 Exempt under paragraph 149(1)(t)
	YYYY MM DD	4 Exempt under other paragraphs of section 149
004		e this area
091 092	093	094 095 096
100		

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?	9
Is the corporation an associated CCPC?	23
Is the corporation an associated CCPC that is claiming the expenditure limit?	49
Does the corporation have any non-resident shareholders?	19
Has the corporation had any transactions, including section 85 transfers, with its shareholders, officers, or employees,	13
other than transactions in the ordinary course of business? Exclude non-arm's length transactions with non-residents	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?	44
Has the corporation paid any royalties, management fees, or other similar payments to residents of Canada?	14
Is the corporation claiming a deduction for payments to a type of employee benefit plan?	15
Is the corporation claiming a loss or deduction from a tax shelter acquired after August 31, 1989?	T5004
Is the corporation a member of a partnership for which a partnership identification number has been assigned?	T5013
Did the corporation, a foreign affiliate controlled by the corporation, or any other corporation or trust that did	13013
not deal at arm's length with the corporation have a beneficial interest in a non-resident discretionary trust?	22
Did the corporation have any foreign affiliates during the year?	25
Has the corporation made any payments to non-residents of Canada under subsections 202(1) and/or 105(1)	
of the federal Income Tax Regulations?	29
Has the corporation had any non-arm's length transactions with a non-resident?	T106
For private corporations: Does the corporation have any shareholders who own 10% or more of the corporation's	
common and/or preferred shares?	50
Has the corporation made payments to, or received amounts from, a retirement compensation plan arrangement during the year? 172	
Is the net income/loss shown on the financial statements different from the net income/loss for income tax purposes?	1
Has the corporation made any charitable donations; gifts to Canada, a province, or a territory;	
gifts of cultural or ecological property; or gifts of medicine?	2
Has the corporation received any dividends or paid any taxable dividends for purposes of the dividend refund?	3
Is the corporation claiming any type of losses?	4
Is the corporation claiming a provincial or territorial tax credit or does it have a permanent establishment	
in more than one jurisdiction?	5
Has the corporation realized any capital gains or incurred any capital losses during the tax year?	6
i) 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?	7
Does the corporation have any property that is eligible for capital cost allowance?	8
Does the corporation have any property that is eligible capital property?	10
Does the corporation have any resource-related deductions?	12
Is the corporation claiming reserves of any kind?	13
Is the corporation claiming a patronage dividend deduction?	16
Is the corporation a credit union claiming a deduction for allocations in proportion to borrowing or an additional deduction? 217	17
Is the corporation an investment corporation or a mutual fund corporation?	18
Was the corporation carrying on business in Canada as a non-resident corporation?	20
Is the corporation claiming any federal or provincial foreign tax credits, or any federal or provincial logging tax credits?	21
Does the corporation have any Canadian manufacturing and processing profits?	27
Social Conference of the Confe	31
- - - - - - - - - -	
	T661
Is the total taxable capital employed in Canada of the corporation and its associated corporations over \$10,000,000?	
Is the corporation a member of a related group with one or more members subject to gross Part I.3 tax?	36
Is the corporation claiming a surtax credit?	37
Is the corporation subject to gross Part VI tax on capital of financial institutions?	38
Is the corporation claiming a Part I tax credit?	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?	43
Is the corporation agreeing to a transfer of the liability for Part VI.1 tax?	45
Is the corporation subject to Part II - Tobacco Manufacturers' surtax?	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?	39
Is the corporation claiming a Canadian film or video production tax credit refund?	T1131
Is the corporation claiming a film or video production services tax credit refund?	T1177

_	Yes Schedule
to the corporation conjugate rate with the corporation corporation conjugate rate with the corporation corporation corporation corporation corporation corporation corporation corporation corporation corporation corporation corporation corporation	92 *
	2 56 T1134-A
Statile deliportation in a real control of the cont	2 58 T1134-B
	2 59 T1135
Did the corporation contain property to a non-recognitude.	260 T1141
Statute despondition received a distribution of mass kindesteed to a non-received mass year.	2 61 T1142
The this corporation of the direction of	2 62 T1145
The the corporation of the arragicomon to transfer qualified experience in carroa in corporation of tall 2 contracts.	263 T1146
- ad the desperation of the array content and agree the array of the agree of the array of the a	264 T1174
Sit the deliporation pay taxable dividence (date) than capital game dividence) in the tax year.	265 55
(' ', ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' '	72002
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	267 T2002
Did the corporation (CCPC or deposit insurance corporation (DIC)) pay eligible dividends, or did its general rate income pool (GRIP) change in the tax year?	268 53
	269 54
	print this schedule.
Additional information	
Additional information	ON V
Is the corporation inactive?	2 No X 2 No X
Has the major business activity changed since the last return was filed? (enter yes for first-time filers)	2 NO A
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	2 Retail
Specify the principal product(s) mined, manufactured, 284 DISTRIBUTION OF ELEC	100 000 0/
sold, constructed, or services provided, giving the	
approximate percentage of the total revenue that each	
product or service represents.	
Did the corporation immigrate to Canada during the tax year?	2 No X
Did the corporation emigrate from Canada during the tax year?	
	2 No X
— 11 ·	2 No X
Taxable income	2 No X
Taxable income Net income or (loss) for income tax purposes from Schedule 1, financial statements, or GIFI	321,337 A
Net income or (loss) for income tax purposes from Schedule 1, financial statements, or GIFI.	
Net income or (loss) for income tax purposes from Schedule 1, financial statements, or GIFI. Deduct: Charitable donations from Schedule 2	
Net income or (loss) for income tax purposes from Schedule 1, financial statements, or GIFI. Deduct: Charitable donations from Schedule 2	
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Net income or (loss) for income tax purposes from Schedule 1, financial statements, or GIFI. Deduct: Charitable donations from Schedule 2	
Net income or (loss) for income tax purposes from Schedule 1, financial statements, or GIFI. Deduct: Charitable donations from Schedule 2 Gifts to Canada, a province, or a territory from Schedule 2 Cultural gifts from Schedule 2 Ecological gifts from Schedule 2 Gifts of medicine from Schedule 2 Taxable dividends deductible under section 112 or 113, or subsection 138(6)	
Net income or (loss) for income tax purposes from Schedule 1, financial statements, or GIFI. Deduct: Charitable donations from Schedule 2 Gifts to Canada, a province, or a territory from Schedule 2 Cultural gifts from Schedule 2 Ecological gifts from Schedule 2 Gifts of medicine from Schedule 2 Taxable dividends deductible under section 112 or 113, or subsection 138(6) from Schedule 3	
Net income or (loss) for income tax purposes from Schedule 1, financial statements, or GIFI. Deduct: Charitable donations from Schedule 2 Gifts to Canada, a province, or a territory from Schedule 2 Cultural gifts from Schedule 2 Ecological gifts from Schedule 2 Gifts of medicine from Schedule 2 Taxable dividends deductible under section 112 or 113, or subsection 138(6) from Schedule 3 Part VI.1 tax deduction *	
Net income or (loss) for income tax purposes from Schedule 1, financial statements, or GIFI. Deduct: Charitable donations from Schedule 2 Gifts to Canada, a province, or a territory from Schedule 2 Cultural gifts from Schedule 2 Ecological gifts from Schedule 2 Gifts of medicine from Schedule 2 Taxable dividends deductible under section 112 or 113, or subsection 138(6) from Schedule 3 Part VI.1 tax deduction * Non-capital losses of previous tax years from Schedule 4	
Net income or (loss) for income tax purposes from Schedule 1, financial statements, or GIFI. Deduct: Charitable donations from Schedule 2 Gifts to Canada, a province, or a territory from Schedule 2 Cultural gifts from Schedule 2 Ecological gifts from Schedule 2 Gifts of medicine from Schedule 2 Taxable dividends deductible under section 112 or 113, or subsection 138(6) from Schedule 3 Part VI.1 tax deduction * Non-capital losses of previous tax years from Schedule 4 Net capital losses of previous tax years from Schedule 4 Net capital losses of previous tax years from Schedule 4	
Net income or (loss) for income tax purposes from Schedule 1, financial statements, or GIFI. Deduct: Charitable donations from Schedule 2 Gifts to Canada, a province, or a territory from Schedule 2 Cultural gifts from Schedule 2 Ecological gifts from Schedule 2 Gifts of medicine from Schedule 2 Taxable dividends deductible under section 112 or 113, or subsection 138(6) from Schedule 3 Part VI.1 tax deduction * Non-capital losses of previous tax years from Schedule 4 Net capital losses of previous tax years from Schedule 4 Restricted farm losses of previous tax years from Schedule 4 Restricted farm losses of previous tax years from Schedule 4 Restricted farm losses of previous tax years from Schedule 4 3333	
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Net income or (loss) for income tax purposes from Schedule 1, financial statements, or GIFI. Deduct: Charitable donations from Schedule 2 Gifts to Canada, a province, or a territory from Schedule 2 Cultural gifts from Schedule 2 Ecological gifts from Schedule 2 Gifts of medicine from Schedule 2 Taxable dividends deductible under section 112 or 113, or subsection 138(6) from Schedule 3 Part VI.1 tax deduction * Non-capital losses of previous tax years from Schedule 4 Net capital losses of previous tax years from Schedule 4 Restricted farm losses of previous tax years from Schedule 4 Limited partnership losses of previous tax years from Schedule 4 Limited partnership losses of previous tax years from Schedule 4 Taxable capital gains or taxable dividends allocated from	
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Net income or (loss) for income tax purposes from Schedule 1, financial statements, or GIFI. Deduct: Charitable donations from Schedule 2 Gifts to Canada, a province, or a territory from Schedule 2 Cultural gifts from Schedule 2 Scological gifts from Schedule 2 Gifts of medicine from Schedule 2 Taxable dividends deductible under section 112 or 113, or subsection 138(6) from Schedule 3 Part VI.1 tax deduction * Non-capital losses of previous tax years from Schedule 4 Net capital losses of previous tax years from Schedule 4 Restricted farm losses of previous tax years from Schedule 4 Saturated partnership losses of previous tax years from Schedule 4 Limited partnership losses of previous tax years from Schedule 4 Taxable capital gains or taxable dividends allocated from a central credit union Prospector's and grubstaker's shares Subtotal Subtotal (amount Aminus amount B) (if negative, enter "0")	321,337 A
Net income or (loss) for income tax purposes from Schedule 1, financial statements, or GIFI. Deduct: Charitable donations from Schedule 2 Gifts to Canada, a province, or a territory from Schedule 2 Cultural gifts from Schedule 2 Ecological gifts from Schedule 2 Gifts of medicine from Schedule 2 Taxable dividends deductible under section 112 or 113, or subsection 138(6) from Schedule 3 Part VI.1 tax deduction * Non-capital losses of previous tax years from Schedule 4 Net capital losses of previous tax years from Schedule 4 Restricted farm losses of previous tax years from Schedule 4 Limited partnership losses of previous tax years from Schedule 4 Limited partnership losses of previous tax years from Schedule 4 Taxable capital gains or taxable dividends allocated from a central credit union Prospector's and grubstaker's shares	321,337 A
Net income or (loss) for income tax purposes from Schedule 1, financial statements, or GIFI. Deduct: Charitable donations from Schedule 2 Gifts to Canada, a province, or a territory from Schedule 2 Cultural gifts from Schedule 2 Scological gifts from Schedule 2 Gifts of medicine from Schedule 2 Taxable dividends deductible under section 112 or 113, or subsection 138(6) from Schedule 3 Part VI.1 tax deduction * Non-capital losses of previous tax years from Schedule 4 Net capital losses of previous tax years from Schedule 4 Restricted farm losses of previous tax years from Schedule 4 Saturated partnership losses of previous tax years from Schedule 4 Limited partnership losses of previous tax years from Schedule 4 Taxable capital gains or taxable dividends allocated from a central credit union Prospector's and grubstaker's shares Subtotal Subtotal (amount Aminus amount B) (if negative, enter "0")	321,337 A 321,337 C
Net income or (loss) for income tax purposes from Schedule 1, financial statements, or GIFI. Deduct: Charitable donations from Schedule 2 Gifts to Canada, a province, or a territory from Schedule 2 Cultural gifts from Schedule 2 Ecological gifts from Schedule 2 Gifts of medicine from Schedule 2 Taxable dividends deductible under section 112 or 113, or subsection 138(6) from Schedule 3 Part VI.1 tax deduction * Non-capital losses of previous tax years from Schedule 4 Net capital losses of previous tax years from Schedule 4 Restricted farm losses of previous tax years from Schedule 4 Limited partnership losses of previous tax years from Schedule 4 Limited partnership losses of previous tax years from Schedule 4 Taxable capital gains or taxable dividends allocated from a central credit union Prospector's and grubstaker's shares Subtotal Subtotal (amount Aminus amount B) (if negative, enter "0") Add: Section 110.5 additions or subparagraph 115(1)(a)(vii) additions	321,337 A 321,337 C D
Net income or (loss) for income tax purposes from Schedule 1, financial statements, or GIFI. Deduct: Charitable donations from Schedule 2 Gifts to Canada, a province, or a territory from Schedule 2 Cultural gifts from Schedule 2 Sits of modicine from Schedule 2 Gifts of medicine from Schedule 2 Taxable dividends deductible under section 112 or 113, or subsection 138(6) from Schedule 3 Part VI.1 tax deduction * Non-capital losses of previous tax years from Schedule 4 Net capital losses of previous tax years from Schedule 4 Restricted farm losses of previous tax years from Schedule 4 Limited partnership losses of previous tax years from Schedule 4 Limited partnership losses of previous tax years from Schedule 4 Taxable capital gains or taxable dividends allocated from a central credit union Prospector's and grubstaker's shares Subtotal Subtotal (amount Aminus amount B) (if negative, enter "0") Add: Section 110.5 additions or subparagraph 115(1)(a)(vii) additions Taxable income (amount C plus amount D)	321,337 A 321,337 C D

321,337 A

400

Small business deduction -

Canadian-controlled private corporations (CCPCs) throughout the tax year

Income from active business carried on in Canada from Schedule 7

		e 360, minus 10, ny amount that, b							ount on					405		321,337	_ B
Calculation of	f the busi	iness limit:															
For all CCPCs,	, calculate	e the amount at li	ne 4 belo	w.													
300,000	xN	lumber of days ir	the tax y	ear in 20	05 and in 2	2006	365	_=				300,	000_1				
		Numbe	r of days i	n the tax	year		365										
400,000	х	Number of da	ays in the	tax year	after 2006			=					2				
		Numbe	r of days i	n the tax	year		365										
						Add a	amounts	at line	s 1 and 2	2		300,	000 4				
Rusiness limit	(see note	s 1 and 2 below)											Ī	410		300,000	C
Notes: 1. F	or CCPC ax year is livided by	s that are not ass less than 51 wee 365, and enter th ated CCPCs, us	sociated, eks, prora he result c	enter the ite the an on line 41	amount from	om line 4 o line 4 by t	on line 4 ² the numb	10. Ho oer of c	wever, it lays in th	f the cor ne tax y	poratio						- 0
Business limi	t reductio	on:															
Amount C		300,000	x 41	15 ***			D	=									Е
					11	,250											
Reduced busin	ness limit ((amount C minu	s amount	E) (if ne	gative, ent	er "0")								425		300,000	_ F
Small busines	ss deduc	tion															
Amount A, B, C																	
or F whichever is the least		300,000	x N	lumber o	f days in th	e tax vear	before J	Januar	v 1. 200	8	365	Х	16 %	=		48,000	5
10 110 10 10						of days in			, .,		365	=					- 0
Amount A, B, C					Number of	dave in the	o tay yaa	or ofter									
or F whichever is the least		300,000	х		nber 31, 20							Х	17 %	=			6
					Number	of days in	the tax y	/ear			365	-					-
Amount A, B, C or F whichever is the least		300,000	x	١	Number of	days in the	•	ar after				x	17 %	=			7
10 110 10401						of days in		/ear			365		.,,,,				•
								Total	of amou	nts 5, 6.	and 7 -	- enter	on line 9	430		48,000	G
CCPC's in: ** Calculate t *** Large cor If the co (Total t If the co	vestment the amour porations or porations axable cap or poration dat line 47	nt of foreign non- income (line 604 nt of foreign busin s n is not associate pital employed in n is not associate 15 is: (Total taxal associated in th	and with ness inco ed with any n Canada ed with any ble capita	nout refer me tax cr y corpora for the p r y corpora I employe	rence to the redit deduce ations in boarions in the ations in the ed in Cana	e corporate tible on line of the curninus \$10 e current to da for the	rent and ,000,000 ax year, current	the problem of the pr	evious ta 225%. Is assoc minus \$1	section ce to the ax years iated in 10,000,0	123.4. corpora s, the ar	ate tax nount to	reductions o be enter	unde	line 415 is:	3.4.	
Resource	deduc	tion ——															
Taxable resour	rce incom	e [as defined in s	ubsectio	n 125.11	(1)]									435			Н
Amount H			X	Ni	umber of da	ove in the	tay yaar	in 200	5		365	x	3 %	_	,		
Amount H	-			INC		of days in			J		365		3 70				- '
Amount H			x	Nı	umber of da	•	•		6			х	5 %	=			.1
, anount i				1110		of days in					365	-	5 70				_
Amount H			X	Nı	umber of da	•	•		7			х	7 %	=			K
						of days in			-		365	-	, ,0				`
Resource ded Enter amount l		total of amounts 0.	I, J and I	<			•							438			. L

2012 00 10 11.27		5007 1 5450 10000
 General tax reduction for Canadian-controlled private corporations 		
Canadian-controlled private corporations throughout the tax year		204 227
		321,337 A
Amount Z1 from Part 9 of Schedule 27		
Amount QQ from Part 13 of Schedule 27		
Taxable resource income from line 435		
	E	
Amount from line 400, 405, 410, or 425, whichever is the least		
Aggregate investment income from line 440	000 000 b	300,000 H
Total of amounts B, C, D, E, F, and G	· · · · · · · · · · · · · · · · · · ·	
Amount A minus amount H (if negative, enter "0")	·····	21,337
Amount I 21,337 x Number of days in the tax year before January	1,2008 365 × 7 % =	1,494 J
Number of days in the tax year	365	
Number of days in the tax year after		
Amount I 21,337 x December 31, 2007 and before January 1, 2	<u>2009</u> x 8.5 % =	K
Number of days in the tax year	365	
Number of days in the tax year after	v 0.0/	
Amount I 21,337 × December 31, 2008 and before January 1,2		K
Number of days in the tax year	365	
Number of days in the tax year after Amount I 21,337 × December 31, 2009 and before January 1, 2	2011 × 10 % =	K,
Number of days in the tax year	365	
General tax reduction for Canadian-controlled private corporations – total of amounts J, I		1,494 լ
Enter amount L on line 638.		
General tax reduction		
Do not complete this area if you are a Canadian-controlled private corporation, an inves or a mutual fund corporation, and for tax years starting after May 1, 2006, any corporati		
corporation tax rate of 38%.	on with taxable income that is not subject to the	,
•		N
Amount Z1 from Part 9 of Schedule 27		
Amount QQ from Part 13 of Schedule 27	· · · · · · · · · · · · · · · · · · ·	
Taxable resource income from line 435		
Amount used to calculate the credit union deduction (from Schedule 17)	·	
Total of amounts N, O, P, and Q		R
Amount M minus amount R (if negative, enter "0")	·····	
Amount S Number of days in the tax year before January	1,2008 365 × 7 % =	T
Number of days in the tax year	365	
Number of days in the tax year after		
Amount S XDecember 31, 2007 and before January 1, 2	<u>2009</u> x 8.5 % =	U
Number of days in the tax year	365	
Number of days in the tax year after		
Amount S December 31, 2008 and before January 1, 2		U
Number of days in the tax year	365	
Number of days in the tax year after Amount S December 31, 2009 and before January 1, 2	2011 × 10 % =	U
Amount S December 31, 2009 and before January 1, 2 Number of days in the tax year	2011	U:

General tax reduction – total of amounts T, U, U1, and U2

Enter amount V on line 639.

┌ Refundable portion of Part I tax ───────────────────────────────────
Canadian-controlled private corporations throughout the tax year
Aggregate investment income
Foreign non-business income tax credit from line 632
Deduct:
Foreign investment income
Amount A minus amount B (if negative, enter "0")
Taxable income from line 360
Deduct:
Amount from line 400, 405, 410, or 425, whichever is the least
Foreign non-business income tax credit from line 632 x 25 / 9 =
Foreign business income tax credit from line 636
300,000
21,337
$\frac{}{}$ x 26 2 / 3 % = 5,690 D
Part I tax payable minus investment tax credit refund (line 700 minus line 780)
Deduct: Corporate surtax from line 600
Net amount
Refundable portion of Part I tax – Amount C, D, or E, whichever is the least
Refundable dividend tax on hand
Refundable dividend tax on hand at the end of the previous tax year
Deduct: Dividend refund for the previous tax year
Add the total of:
Refundable portion of Part I tax from line 450 above
Total Part IV tax payable from Schedule 3 Net refundable dividend tax on hand transferred from a predecessor corporation on amalgamation, or from a wound-up subsidiary corporation 480
Refundable dividend tax on hand at the end of the tax year – Amount G plus amount H
Dividend refund
Private and subject corporations at the time taxable dividends were paid in the tax year
Taxable dividends paid in the tax year from line 460 of Schedule 3
Refundable dividend tax on hand at the end of the tax year from line 485 above

Dividend refund – Amount I or J, whichever is less (enter this amount on line 784)

Base amount of Part I tax – taxable income (line 360 or amount Z, whichever applies) multiplied by	38.00 %	550 122,108 A
Corporate surtax calculation	38.00 %	122,100 A
Base amount from line A above	122,108	1
Deduct:		ı
10 % of taxable income (line 360 or amount Z, whichever applies)	32,134	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 tax year, enter amount a, b, or c below on line 6, whichever is the least:		
28.00 % of taxable income from line 360 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	32,134	7
	00.074	
Net amount (line 1 minus line 7)	89,974	8
Corporate surtax*	_	
		600 3,599 B
·	365	
* The corporate surtax is zero effective January 1, 2008.		000
Recapture of investment tax credit from Schedule 31		602 C
Calculation for the refundable tax on the Canadian-controlled private corporation's (CCPC) invest (if it was a CCPC throughout the tax year)	tment income	
Aggregate investment income from line 440		i
Taxable income from line 360	· ·	
Deduct:		
Amount from line 400, 405, 410, or 425, whichever is the least 300,000		
	21,337	ii
· · · · · · · · · · · · · · · · · · ·	_	
Refundable tax on CCPC's investment income – 6 2 / 3 % of whichever is less: amount i o	orii	604 D
Su	ubtotal (add lines A, B, C, ar	nd D) 125,707_ E
Deduct:		
Small business deduction from line 430	48,000	9
Federal tax abatement 60		
Manufacturing and processing profits deduction from Schedule 27	-	
Investment corporation deduction	0	
(taxed capital gains 624)		
Additional deduction – credit unions from Schedule 17	8	
Federal foreign non-business income tax credit from Schedule 21	2	
Federal foreign business income tax credit from Schedule 21	6	
Resource deduction from line 438		10
General tax reduction for CCPCs from amount L 63	1,494	
General tax reduction from amount V 63		
Federal logging tax credit from Schedule 21 64	0	
Federal political contribution tax credit 64	4	
Federal political contributions 646	_	
Federal qualifying environmental trust tax credit	-	
Investment tax credit from Schedule 31		
Subtot	tal	▶ 81,628 F
Part I tax payable – Line E minus line F		44,079 G
Finter amount G on line 700		

I — III —			
Federal tax		•	
Part I tax payable			700 44,079
Part I.3 tax payable from Schedule 33, 34,	or 35		704
Part II surtax payable from Schedule 46			708
Part III.1 tax payable from Schedule 55			710
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
Add provincial or territorial tax:		Totalfeder	ral tax44,079
Provincial or territorial jurisdiction	750 Ontario		
(if more than one jurisdiction, enter "mult	iple" and complete Schedule 5)		
Net provincial or territorial tax payable (exce			
Provincial tax on large corporations (New E	3runswick and Nova Scotia)	<mark>765</mark>	
		Total tax payable	770 44,079 A
Deduct other credits:			44,079 A
Investment tax credit refund from Schedule	e31		
Dividend refund			
Federal capital gains refund from Schedule	e 18		
Federal qualifying environmental trust tax o	credit refund		
Canadian film or video production tax credi	it refund (Form T1131)		
Film or video production services tax credit	t refund (Form T1177)	<mark>797</mark>	
Tax withheld at source	<u></u>		
Total payments on which tax has been w	rithheld		
Provincial and territorial capital gains refun	nd from Schedule 18		
Provincial and territorial refundable tax cred	dits from Schedule 5		
Tax instalments paid			
		Total credits 890 49,540	► 49,540 B
Refund code 894 Overpa	ayment5,461_ •	Balance (line A minus li	ne B)
Direct deposit reque		If the result is negative, you have	an overpayment .
To have the corporation's refund deposited		If the result is positive, you have a	a balance unpaid.
To have the corporation's retund deposited	ante change bending information	Enter the amount on whichever li	ne applies.
🛘 🛮 account at a financial institution in Canada,	, or to change banking information you	Congrelly, we do not charge or re	fund a difference
account at a financial institution in Canada, already gave us, complete the information by		Generally, we do not charge or re	fund a difference
	below:	Generally, we do not charge or re of \$2 or less.	fund a difference
already gave us, complete the information b	below: 910 Branch number	of \$2 or less.	efund a difference
already gave us, complete the information by Start Change information	910 Branch number	of \$2 or less.	efund a difference
already gave us, complete the information b	below: 910 Branch number	of \$2 or less. Balance unpaid	efund a difference
Start Change information 914 Institution number If the corporation is a Canadian-controlled page in the component of the controlled page in the controlled pa	910 Branch number 918 Account number private corporation throughout the tax year	of \$2 or less. Balance unpaid Enclosed payment 898	↓
already gave us, complete the information by Start Change information 914 Institution number	910 Branch number 918 Account number private corporation throughout the tax year	of \$2 or less. Balance unpaid	
Start Change information 914 Institution number If the corporation is a Canadian-controlled page in the component of the controlled page in the controlled pa	910 Branch number 918 Account number private corporation throughout the tax year	of \$2 or less. Balance unpaid Enclosed payment 898	↓
Start Change information 914 Institution number If the corporation is a Canadian-controlled part does it qualify for the one-month extension Certification	Branch number 918 Account number private corporation throughout the tax year of the date the balance of tax is due?	of \$2 or less. Balance unpaid	↓
Start Change information 914 Institution number If the corporation is a Canadian-controlled pages it qualify for the one-month extension	Branch number 918 Account number private corporation throughout the tax yes of the date the balance of tax is due? 951 951 JEFFREY	of \$2 or less. Balance unpaid	↓
Institution number If the corporation is a Canadian-controlled page it qualify for the one-month extension Certification I, 950 PETTIT Last name in block lette am an authorized signing officer of the corporation is a Canadian-controlled page in the corporation is a Canadian-con	Branch number 918 Account number private corporation throughout the tax yes of the date the balance of tax is due? 951 951 JEFFREY Pers First name oration. I certify that I have examined this	of \$2 or less. Balance unpaid	1 Yes 2 No X position, office, or rank statements, and that
Institution number If the corporation is a Canadian-controlled possit qualify for the one-month extension Certification I, 950 PETTIT Last name in block lette am an authorized signing officer of the corporation given on this return is, to the	Branch number 910 Branch number 918 Account number private corporation throughout the tax yes n of the date the balance of tax is due? 951 JEFFREY ers First name poration. I certify that I have examined this e best of my knowledge, correct and com	of \$2 or less. Balance unpaid	1 Yes 2 No X position, office, or rank statements, and that
Institution number If the corporation is a Canadian-controlled poses it qualify for the one-month extension Certification I, 950 PETTIT Last name in block lette am an authorized signing officer of the corporation given on this return is, to the tax year is consistent with that of the previous	Branch number 910 Branch number 918 Account number private corporation throughout the tax yes n of the date the balance of tax is due? 951 JEFFREY ers First name poration. I certify that I have examined this e best of my knowledge, correct and com	of \$2 or less. Balance unpaid	1 Yes 2 No X Distriction, office, or rank statements, and that no income for this
Institution number If the corporation is a Canadian-controlled poses it qualify for the one-month extension Certification I, 950 PETTIT Last name in block lette am an authorized signing officer of the corporation given on this return is, to the tax year is consistent with that of the previous 955 2012-09-18	Branch number 918 Account number private corporation throughout the tax year of the date the balance of tax is due? 951 951 JEFFREY First name or a poration. I certify that I have examined this e best of my knowledge, correct and comus year except as specifically disclosed in the second of the second o	of \$2 or less. Balance unpaid	1 Yes 2 No X Distriction, office, or rank statements, and that no income for this (519) 485-1820
Institution number If the corporation is a Canadian-controlled processit qualify for the one-month extension Certification I, 950 PETTIT Last name in block lette am an authorized signing officer of the corporation given on this return is, to the tax year is consistent with that of the previous pate (yyyy/mm/dd)	Branch number 918 Account number Private corporation throughout the tax year of the date the balance of tax is due? 951 JEFFREY Pris First name oration. I certify that I have examined this e best of my knowledge, correct and comus year except as specifically disclosed in Signature of the authorized signing of the second signing significant si	of \$2 or less. Balance unpaid	osition, office, or rank statements, and that ng income for this (519) 485-1820 Telephone number
Institution number If the corporation is a Canadian-controlled processit qualify for the one-month extension Certification I, 950 PETTIT Last name in block lette am an authorized signing officer of the corporation given on this return is, to the tax year is consistent with that of the previous pate (yyyy/mm/dd) Is the contact person the same as the authorized as the same as the authorized signing officer of the previous pate (yyyy/mm/dd)	Branch number 918 Account number Private corporation throughout the tax year of the date the balance of tax is due? 951 JEFFREY Pris First name oration. I certify that I have examined this e best of my knowledge, correct and comus year except as specifically disclosed in Signature of the authorized signing of the second signing significant si	of \$2 or less. Balance unpaid	1 Yes 2 No X Distriction, office, or rank statements, and that no income for this (519) 485-1820
Institution number If the corporation is a Canadian-controlled processit qualify for the one-month extension Certification I, 950 PETTIT Last name in block lette am an authorized signing officer of the corporation given on this return is, to the tax year is consistent with that of the previous pate (yyyy/mm/dd)	Branch number 918 Account number Private corporation throughout the tax year of the date the balance of tax is due? 951 JEFFREY Pris First name oration. I certify that I have examined this e best of my knowledge, correct and comus year except as specifically disclosed in Signature of the authorized signing of the second signing significant si	of \$2 or less. Balance unpaid	osition, office, or rank statements, and that ng income for this (519) 485-1820 Telephone number

Language of correspondence - Langue de correspondance -

Indicate your language of correspondence by entering 1 for English or 2 for French. Indiquez votre langue de correspondance en inscrivant 1 pour anglais ou 2 pour français.

1 English / Anglais X

2 Français / French

Schedule of Instalment Remittances

Name of corpora	ation contact	_			
Telephone numb	er	_	-		
Effective interest date		Descrip split j	otion (instalment remittance, payment, assessed credit)		Amount of credit
	Instalment bala		,		49,540
	Total a	mount of instalments	s claimed (carry the result	to line 840 of the T2 Return)	49,540
				ed to the taxation year per T9	49,540 E
					<u> </u>
Transfer —		Taxation		Effective	
Account nu	umber	year end	Amount	interest date	Description
From:					
To:					
From:					
_					
То:					
From:					
FIOIII.					
To:					
From:					
To:					
From:					
To:					



Agence du revenu du Canada

GENERAL INDEX OF FINANCIAL INFORMATION – GIFI

		Form identifier 100
Name of corporation	Business Number	Taxyearend
		Year Month Day
Erie Thames Powerlines Corporation	86371 9498 RC0001	2005-12-31

Account	Description	GIFI	Current year	Prior year
Assets -				
	Total current assets	1599 +	9,104,629	7,494,480
	Total tangible capital assets	2008 +	15,438,469	14,877,793
	_ Total accumulated amortization of tangible capital assets	2009 –		
	_ Total intangible capital assets	2178 +	1,673,777	1,617,022
	Total accumulated amortization of intangible capital assets	2179 –	1,185,852	957,218
	_ Total long-term assets	2589 +		
	* Assets held in trust	2590 +		
	Total assets (mandatory field)	2599 =	25,031,023	23,032,077
Liabilitie				
	_ Total current liabilities	3139 +	8,468,058	6,201,567
	_ Total long-term liabilities	-	8,038,524	8,038,524
	_ * Subordinated debt	_		
	_ * Amounts held in trust	3470 +		
	Total liabilities (mandatory field)	3499 =	16,506,582	14,240,091
Shareho	Ider equity————————————————————————————————————			
	Total shareholder equity (mandatory field)	3620 +	8,524,441	8,791,986
	Total liabilities and shareholder equity	3640 =	25,031,023	23,032,077
Retained	I earnings —			
	Retained earnings/deficit – end (mandatory field)	3849 =	485,917	753,462
			=	

^{*} Generic item



Agence du revenu du Canada

GENERAL INDEX OF FINANCIAL INFORMATION – GIFI

9999 = 218,370

		Form identifier 125
Name of corporation	Business Number	Tax year end Year Month Day
Erie Thames Powerlines Corporation	86371 9498 RC0001	2005-12-31

•	555		2000 12 01
tatement information			
n GIFI			
of the operation 0002			
Description	GIFI	Current year	Prior year
statement information			
Total sales of goods and services	8089 + 8518 - 8519 =	39,691,443 34,045,280 5,646,163	31,712,80° 26,490,20° 5,222,60°
Cost of sales Total operating expenses		34,045,280 6,030,720	26,490,20 5,754,65
Total revenue (mandatory field) Total expenses (mandatory field)	8299 + 9368 –	40,173,370 40,076,000	32,244,85 32,274,06 32,244,85 29,20
income statement information			<u> </u>
Total farm revenue (mandatory field) Total farm expenses (mandatory field) Net farm income	9899 =		
Net income/loss before taxes and extraordinary items	9970 =	97,370	29,20
inary items and income (linked to Schedule 140)		97,370	73,
	Description Statement information Total sales of goods and services Cost of sales Gross profit/loss Cost of sales Total operating expenses Total expenses (mandatory field) Total expenses (mandatory field) Total expenses (mandatory field) Net non-farming income income statement information Total farm revenue (mandatory field) Net farm income Net income/loss before taxes and extraordinary items inary items and income (linked to Schedule 140) Extraordinary item(s) Legal settlements Unrealized gains/losses Unusual items	Description GIFI	Description GIFI Current year

(mandatory field)

Net income/loss after taxes and extraordinary items

Agence du revenu du Canada

SCHEDULE 141

NOTES CHECKLIST

Corporation's name	Business Number	Tax year end Year Month Day
Erie Thames Powerlines Corporation	86371 9498 RC0001	2005-12-31
 This schedule should be completed from the perspective of the person who prepared of is referred to as the "accounting practitioner", in this schedule. 	or reported on the financial st	atements. This person
 For more information, see RC4088, Guide to the General Index of Financial Information T2 Corporation – Income Tax Guide. 	n (GIFI) for Corporations and	T4012,
 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?	095	1 Yes X 2 No
Is the accounting practitioner connected* with the corporation?		1 Yes 2 No X
* A person connected with a corporation can be: (i) a shareholder of the corporation who shares; (ii) a director, an officer, or an employee of the corporation; or (iii) a person no	o owns more than 10% of the ot dealing at arm's length with	common the corporation.
Note		
If the accounting practitioner does not have a professional designation or is connected we you do not have to complete Parts 2 and 3 of this schedule. However, you do have to continue to continue to continue to continue to continue to the continue to t		
Part 2 – Type of involvement		
Choose the option that represents the highest level of involvement of the accounting practice.	ctitioner: 198	
Completed an auditor's report		
Completed a review engagement report	2	
Conducted a compilation engagement		X
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?	099	1 Yes
Part 4 – Other information		
Were notes to the financial statements prepared?		1 Yes 2 No X
If Yes, complete lines 102 to 107 below: Are any values presented at other than cost?		1 Yes 2 No
Has there been a change in accounting policies since the last return?		1 Yes 2 No
Are subsequent events mentioned in the notes?		1 Yes 2 No
Is re-evaluation of asset information mentioned in the notes?		1 Yes 2 No
Is contingent liability information mentioned in the notes?		1 Yes 2 No
Is information regarding commitments mentioned in the notes?		1 Yes 2 No
Does the corporation have investments in joint venture(s) or partnership(s)?		
If Yes, complete line 109 below:		
Are you filing financial statements of the joint venture(s) or partnership(s)?		1 Yes 2 No

T2 SCH 141 (04)



Canada Revenue

Agence du revenu du Canada

NET INCOME (LOSS) FOR INCOME TAX PURPOSES

SCHEDULE 1

Corporation's name	Business Number	Tax year end
		Year Month Day
Erie Thames Powerlines Corporation	86371 9498 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. For more information, see the T2 *Corporation Income Tax Guide*.
- 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.

Net income (loss) after taxes and extraordinary items per financial statements		218,370 A
Add:		
Provision for income taxes – current	68,000	
Provision for income taxes – deferred	-189,000	
Amortization of tangible assets	755,425	
Amortization of intangible assets	282,481	
Non-deductible meals and entertainment expenses	1,439	
Subtotal of additions	918,345	918,345
Other additions:		
Miscellaneous other additions:		
Subtotal of other additions 199	<u> </u>	0
Total additions 500	<u>918,345</u> ►	918,345
Deduct:		
Capital cost allowance from Schedule 8	738,805	
Cumulative eligible capital deduction from Schedule 10 405	33,057	
Subtotal of deductions	771,862	771,862
Other deductions:		
Miscellaneous other deductions:		
700 C&DM - Non-cap portion - current period exp for tax purposes 390	43,516	
Total 394		
Subtotal of other deductions 499	43,516	43,516
Total deductions 510	815,378	815,378
Net income (loss) for income tax purposes – enter on line 300 of the T2 return		321,337

^{*} For reference purposes only

T2 SCH 1 E (06) Canada

Canada Revenue

Agence du revenu

DIVIDENDS RECEIVED, TAXABLE DIVIDENDS PAID, AND PART IV TAX CALCULATION

SCHEDULE 3

Name of corporation	Business Number	Tax year end Year Month Day
Erie Thames Powerlines Corporation	86371 9498 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.
- "X" under column F1 if the dividends received are eligible to an addition of 45% for the purposes of the dividend tax credit for individuals.
- Under column F2, enter the code that applies to the deductible taxable dividend.

Do not include dividends received from foreign non-affiliates			Complete if payer corpo	ration is connected
Name of payer corporation (Use only one line per corporation, abreviating its name if necessary)	A	В	C Business Number	Taxation year end of the payer corporation which the sections 112/113 and subsection 138(6) dividends were paid YYYY/MM/DD
200		205	210	220

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

E Non-taxable dividend under section 83 F1 Taxable dividends deductible from taxable income under section 112, subsections 113(2) and 138(6), and paragraphs 113(1)(a), (b), or (d) F1 F2 G Total taxable dividends paid by connected payer corporation P1 Dividend refund of the connected payer corporation F1 F2 F2 G Total taxable dividends paid by connected payer corporation 250 260		olumns blank.	If payer corporation is not connected, leave these columns blank.			
230 240 250 260	Part IV tax before deductions F x 1 / 3 *	Dividend refund of the connected	Total taxable dividends paid by connected	F2	Taxable dividends deductible from taxable income under section 112, subsections 113(2) and 138(6), and paragraphs	Non-taxable dividend under
	270	260	250		240	230
1						1

For dividends received from connected corporations:

Part IV tax equals: Column F x Column H

Column G

Life insurers are not subject to Part IV tax on subsection 138(6) dividends.

Public corporations (other than subject corporations) do not need to calculate Part IV tax.

Part 2 – Calculation	of Part IV tax payable -		
Part IV tax before deductions (amount J in Part 1)			
Deduct:			
Part IV.I tax payable on dividends subject to Part IV tax		320	
		Subtotal	
Deduct:	000		
Current-year non-capital loss claimed to reduce Part IV tax Non-capital losses from previous years claimed to reduce Part IV tax			
Current-year farm loss claimed to reduce Part IV tax	340		
Farm losses from previous years claimed to reduce Part IV tax			
Total losses applied aga	ainst 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 taxa	ation year for purposes o	f a dividend refu	ınd —
A	В	С	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
400	410	420	430
1 ERIE THAMES POWER CORPORATION	86356 4324 RC0001	2005-12-31	485.915
2	00000 4024 100001	2003-12-31	403,713
Note If your corporation's taxation year end is different than that of the conr corporation could have paid dividends in more than one taxation year use a separate line to provide the information for each taxation year or Total taxable dividends paid in the taxation year to other than connect Total taxable dividends paid in the taxation year for the purposes of a	of the recipient corporation. If the recipient corporation.		485,915
•		460	485,915
Part 4 – Total dividends	s paid in the taxation year	,	
Complete this part if the total taxable dividends paid in the taxation ye from the total dividends paid in the taxation year.			ove) is different
, , ,		<u> </u>	485,915
Total dividends paid in the taxation year		500	485,915
Deduct:			
Dividends paid out of capital dividend account Capital gains dividends Dividends paid on shares described in subsection 129(1.2) Taxable dividends paid to a controlling corporation that was bankrupt at any time in the year	520 530	>	
Total taxable dividends paid in the taxation year for purposes of a divi	dend refund		485,915

Canadä T2 SCH 3 E (05)

Total taxable dividends paid in the taxation year for purposes of a dividend refund

SCHEDULE 8

Canada Revenue Agence du revenu du Canada

CAPITAL COST ALLOWANCE (CCA)

Name of corporation	Business Number	Taxyearend
		Year Month Day
Erie Thames Powerlines Corporation	86371 9498 RC0001	2005-12-31

For more information, see the section called "Capital Cost Allowance" in the T2 Corporation Income Tax Guide.

Is the corporation electing under regulation 1101(5q)?

101 1 Yes 2 No **X**

1		2	3	4	5	6	7	8	9	10	11	12
Cla num		Undepreciated capital cost at the beginning of the year (undepreciated capital cost at the end of last year)	Cost of acquisitions during the year (new property must be available for use)*	Net adjustments**	Proceeds of dispositions during the year (amount not to exceed the capital cost)	50% rule (1/2 of the amount, if any, by which the net cost of acquisitions exceeds column 5)***	Reduced undepreciated capital cost	CCA rate %	Recapture of capital cost allowance (line 107 of Schedule 1)	Terminal loss (line 404 of Schedule 1)	Capital cost allowance (column 7 multiplied by column 8; or a lower amount) (line 403 of Schedule 1)****	Undepreciated capital cost at the end of the year (column 6 plus column 7 minus column 11)
20	0	201	203	205	207	211		212	213	215	217	220
1 1	Buildings	94,074	2,520		0	1,260	95,334	4	0	0	3,813	92,781
2 1	Distrib/Sub Station	124,424			0		124,424	4	0	0	4,977	119,447
3 1	Poles Towers Fixture	1,074,746			0		1,074,746	4	0	0	42,990	1,031,756
4 1	Wires meters transf	13,389,057	2,940		0	1,470	13,390,527	4	0	0	535,621	12,856,376
5 8	Office Furn/Equip	3,531	6,464		0	3,232	6,763	20	0	0	1,353	8,642
6 10	Computer Equipment	4,597			0		4,597	30	0	0	1,379	3,218
7 10	Transportation Equip	3,415			0		3,415	30	0	0	1,025	2,390
8 12	COMPUTER SOFTWARE	59,496	76,285		0	38,143	97,638	100	0	0	97,638	38,143
9 45	Computer equipment purch	ased	2,822		0	1,411	1,411	45	0	0	635	2,187
10 47	Utility Transmission Equipm	ent	1,234,344		0	617,172	617,172	8	0	0	49,374	1,184,970
	-	otal 14,753,340	1,325,375			662,688	15,416,027				738,805	15,339,910

- * 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).
- ** Include amounts transferred under section 85, or on amalgamation and winding-up of a subsidiary. See the *T2 Corporation Income Tax Guide* for other examples of adjustments to include in column 4.
- *** The net cost of acquisitions is the cost of acquisitions (column 3) plus or minus certain adjustments from column 4. For exceptions to the 50% rule, see Interpretation Bulletin IT-285, Capital Cost Allowance General Comments.
- **** If the tax year is shorter than 365 days, prorate the CCA claim. Some classes of property do not have to be prorated. See the *T2 Corporation Income Tax Guide* for more information.

T2 SCH 8 (06) Canadä

CORPORATE TAXPREP / TAXPREP DES SOCIÉTÉS - EP08 Page 1 of 1



Canada Revenue

Agence du revenu du Canada

SCHEDULE 9

RELATED AND ASSOCIATED CORPORATIONS

Name of corporation	Business Number	Tax year end Year Month Day
Erie Thames Powerlines Corporation	86371 9498 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)

		Country of resi- dence (if other than Canada)	Business Number (Canadian corporation only) (see note 1)	Relation- 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.	ERIE THAMES SERVICES CORPORAT		86371 9696 RC0001	3					
2.	ERIE THAMES POWER CORPORATIO		86356 4324 RC0001	1	7	100.000	8.038.517	100.000	8,038,524

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.

T2 SCH 9(99)



Canada Revenue Agency

Agence du revenu du Canada

SCHEDULE 10

CUMULATIVE ELIGIBLE CAPITAL DEDUCTION

Name of co	orporation	Business Number	Tax year end Year Month Day
Erie Tha	ames Powerlines Corporation	86371 9498 RC000	1 2005-12-31
	e by a corporation that has eligible capital property. For more information, sarate cumulative eligible capital account must be kept for each business.	ee the T2 Corporation Income	Tax Guide.
	Part 1 – Calculation of current year deduction	on and carry-forward —	
Cumulat Add:	Cost of eligible capital - Balance at the end of the preceding taxation year Cost of eligible capital property acquired during the taxation year Other adjustments Subtotal (line 222 plus line 226) x 3		00 472,247 A
	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		, 2
	amount B minus amount C (if negative, en	ter "0")	<u> </u>
	Amount transferred on amalgamation or wind-up of subsidiary Subtotal		24 E 30 472,247 F
Deduct:	Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all eligible capital property during the taxation year242	G	
	The gross amount of a reduction in respect of a forgiven debt obligation as provided for in subsection 80(7) 244 Other adjustments	H 	48 J
Cumulation that busin	ive eligible capital for a property no longer owned after ceasing to carry on ness	249	
	amount K 472,247 less amount from line 249		

Canadä Canadä

7.00 % = **250**

33,057 ▶

472,247 x

You can claim any amount up to the maximum deduction of 7%. The deduction may not exceed the maximum

(line 249 plus line 250) (enter this amount at line 405 of Schedule 1)

Cumulative eligible capital - Closing balance (amount K minus amount L) (if negative, enter "0")

amount prorated by the number of days in the taxation year divided by 365.

Current year deduction

33,057 L 439,190 M

Part 2 – Amount to be included in (complete this part only if the a		position ————	
			N
Total of cumulative eligible capital (CEC) deductions from income for ta beginning after June 30, 1988		1	
Total of all amounts which reduced CEC in the current or prior years unsubsection 80(7)	40.4	2	
Total of CEC deductions claimed for taxation years beginning before July 1, 1988	3		
Negative balances in the CEC account that were included in income for taxation years beginning before July 1, 1988 408	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			
Subtotal (line 7 plus line 8) 409	>	9	
Line 6 minus line 9 (if negative, enter "0")	<u></u>	>	0
Line N minus line O (if negative, enter "0")		•	P
	Line 5	× 1 / 2 =	Q
Line P minus line Q (if negative, enter "0")			R
	Amount R	x 2/3 =	S
		<u> </u>	T
Amount to be included in income (amount S plus amount T) (enter the	is amount on line 108 of Sch	nedule 1) 410	

SCHEDULE 23

Canada Revenue Agence du revenu du Canada

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 tax year ending in a calendar year, is required to file an agreement for each tax year ending in that calendar year.
 - **Column 1:** Enter the legal name of each of the corporations in the associated group. Include non-CCPCs and CCPCs that have filed an election under subsection 256(2) of the *Income Tax Act* (ITA) 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 association code that applies to each corporation:
 - 1 Associated for purposes of allocating the business limit (unless 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 to which code 1 does not apply 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. The business limit 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 by 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 falls within the range for the calendar year to which the agreement applies:

Calendar year	Acceptable range
2004	\$225,001 to \$250,000
2005	\$250,001 to \$300,000
2006	maximum \$300,000
2007	\$300.001 to \$400.000

If the calendar year to which this agreement applies is after 2007, ensure that the total at line A does not exceed \$400,000.

– Alle	ocating the business limit —————					
Date	filed (do not use this area)				. 025	Year Month Day
						Year
Ente	r the calendar year to which the agreement appli	es			. 050	2005
Is thi	s an amended agreement for the above-noted ca	alendar year that is inten	ded to re	place		
an a	greement previously filed by any of the associate	ed corporations listed bel	ow?	· 	. 075	Yes 2 No X
	1	2	3	4	5	6
	Names of	Business	Asso-	Business limit	Percentage	Business
	associated corporations	Number of associated	ciation code	for the year (before the allocation)	of the business	limit allocated*
	corporations	corporations	0000	\$	limit	\$
					%	
	100	200	300		350	400
1	Erie Thames Powerlines Corporation	86371 9498 RC0001	1	300,000	100.0000	300,000
2	ERIE THAMES SERVICES CORPORATION	86371 9696 RC0001	1	300,000		
3	ERIE THAMES POWER CORPORATION	86356 4324 RC0001	1	300,000		
				Total	100.0000	300,000 A

Business limit reduction under subsection 125(5.1) of the ITA

The business limit reduction is calculated in the small business deduction area of the T2 return. One of the factors used in this calculation is the "Large corporation amount" at line 415 of the T2 return. If the corporation is a member of an associated group** of corporations in the current tax year, the amount at line 415 of the T2 return is equal to 0.225% x (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 tax 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 tax year is less than 51 weeks, prorate the amount in column 6 by the number of days in the tax year divided by 365, and enter the result on line 410 of the T2 return.

Special rules apply if a CCPC has more than one tax year ending in a calendar year and is associated in more than one of those years with another CCPC that has a tax year ending in the same calendar year. In this case, the business limit for the second (or subsequent) tax year(s) will be equal to the lesser of the business limit determined for the first tax year ending in the calendar year and the business limit determined for the second (or subsequent) tax year(s) ending in the same calendar year.

- **The associated group includes the corporation filing this schedule and each corporation that has an "association code" of 1 or 4 in column 3.
- *** "Taxable capital employed in Canada" has the meaning assigned by subsection 181.2(1) or 181.3(1) or section 181.4 of the ITA.

T2 SCH 23 (06) Canada



Canada Revenue Agency Agence du revenu du Canada

SCHEDULE 50

SHAREHOLDER INFORMATION

Name of corporation	Business Number	Tax year end Year Month Day
Erie Thames Powerlines Corporation	86371 9498 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.

		Provide only o	ne number per sha	reholder		
	Name of shareholder (after name, indicate in brackets if the shareholder is a corporation, partnership, individual, or trust)	Business Number	Social insurance number	Trust number	Percentage common shares	Percentage preferred shares
	100	200	300	350	400	500
1	ERIE THAMES POWER CORPORATION	86356 4324 RC0001			100.000	100.000
2						
3						
4						
5						
6						
7						
8						
9						
10						

T2 SCH 50 (06) Canadä



Ministry of Finance

2007

CT23 Corporations Tax and Annual Return

For taxation years commencing after December 31, 2004

Corporations Tax Act – Ministry of Finance (MOF) Corporations Information Act – Ministry of Government Services (MGS)

This form is a combination of the Ministry of Finance (MOF) CT23 Corporations Tax Return and the Ministry of Government Services (MGS) 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 MGS 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. - Ministry Use -

MGS Annual Return Required? (Not required if already fi Annual Return exempt. F		No Page 1 of 20	
Corporation's Legal Name (including punctuation)			Ontario Corporations Tax Account No. (MOF)
			1800076
Erie Thames Powerlines Corporation			This Return covers the Taxation Year
Mailing Address			Start year month day 2005-01-01
143 BELL STREET, P.O. BOX 157			year month day
INGERSOLL			2005-12-31
ON CA N5C 3K5			
Has the mailing address changed since last filed CT23 Return?	Date of Change	year month day	Date of Incorporation or Amalgamation
Registered/Head Office Address			year month day 2000-07-07
143 BELL STREET, P.O. BOX 157			2000 57 57
143 BELL STREET, F.O. BOX 137			Ontorio
INGERSOLL			Ontario Corporation No.
ON CA N5C 3K5			(MgS) 1428821
Location of Books and Records			<u> </u>
			1
143 BELL STREET, P.O. BOX 157			Canada Revenue Agency Business No.
INGERSOLL			If applicable, enter
ON CA N5C 3K5			86371 9498 RC0001
Name of person to contact regarding this CT23 Return	Telephone No.	Fax No.	+
JEFFREY PETTIT	(519) 485-1820	I da Ivo.	Jurisdiction Incorporated Ontario
JEFFREY PETITI Address of Principal Office in Ontario (Extra-Provincial Corpo		(MGS)	+
Address of Filinopal Office in Office (East 1997)	rauono omy,	····,	If not incorporated in Ontario, indicate the date Ontario business activity commenced and ceased:
			year month day Commenced
Ontario Canada			Commenced
			year month day
Former Corporation Name (Extra-Provincial Corporations on	ly) X Not Applicable	e (MGS)	Ceased
			X Not Applicable
		No. of Schedule(s)	Preferred Language / Langue de préférence
Information on Directors/Officers/Administrators must be Schedule A or K as appropriate. If additional space is re		,	X English anglais French français
only this schedule may be photocopied. State number s			Ministry Use
If there is no change to the Directors'/Officers'/Adminis	strators' information previc	ously No	
submitted to MGS, please check (X) this box. Schedule) (48)(() 48)(() 48)(() 48)(() () ()
	Certifica	ation (MGS)	
I certify that all information set out in the Annu		•	
Name of Authorized Person (Print clearly or type in full) JEFFREY PETTIT		50. 6.12 55p.	
Title Director X Officer Of the Co	dividuals having knowledge orporation's business activitie		
Note: Sections 13 and 14 of the Corporations Inform			eading statements or omissions.

CT23 Corporations Tax Return

Identification continued (for CT23 filers only)

Please check applicable (X) box(es) and complete required information

lease check applicable (A) box(es) and complete required information	uon.
ype of corporation	
1 X 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))	This is the first year filing after incorporation or an amalgamation (If checked, attach Ontario Schedule 24.) Amended Return
2 Other Private	
3 Public	Taxation year end change – Canada Revenue Agency approval required
4 Non-share Capital	Final taxation year up to dissolution (Note: for discontinued businesses, see guide.)
5 Other (specify) ▼	Final taxation year before amalgamation
	The corporation has a floating fiscal year end
Share Capital with full voting rights owned by Canadian Residents (nearest percent) 100 (nearest percent)	There has been a transfer or receipt of asset(s) involving a corporation having a Canadian permanent establishment outside Ontario
1 Family Farm corporation s.1(2) 2 Family Fishing corporation s.1(2)	There was an acquisition of control to which subsection 249(4) of the federal <i>Income Tax Act</i> (ITA) applies since the previous taxation year
3 Mortgage Investment corporation s.47	If checked, date control was acquired year month day
4 Credit Union s.51	
5 Bank Mortgage subsidiary s.61(4)	The corporation was involved in a transaction where all or substantially all (90% or more) of the assets of a non-arm's length corporation were
6 Bank s.1(2)	received in the taxation year and subsection 85(1) or 85(2) of the federal ITA applied to the transaction (If checked, attach Ontario
7 Loan and Trust corporation s.61(4)	Schedule 44.)
8 Non-resident corporation s.2(2)(a) or (b)	First year filing of a parent corporation after winding-up a subsidiary corporation(s) under section 88 of the federal ITA during the taxation
9 Non-resident corporation s.2(2)(c)	year. (If checked, attach Ontario Schedule 24.)
10 Mutual Fund corporation s.48	Section 83.1 of the CTA applies (redirection of payments for certain electricity corporations)
11 Non-resident owned Investment corporation s.49	Yes No
Non-resident ship or aircraft under reciprocal agreement with Canada s.28(b)	X Was the corporation inactive throughout the taxation year?
14 Bare Trustee corporation	Has the corporation's Federal T2 Return been filed with the Canada Revenue Agency?
15 Branch of Non-resident s.63(1)	Are you requesting a refund due to:
16 Financial institution prescribed by Regulation only	X the Carry-back of a Loss?
17 Investment Dealer	X an Overpayment?
Generator of electrical energy for sale or producer of steam for use in the generation of electrical energy for sale	X a Specified Refundable Tax Credit?
19 X Hydro successor, municipal electrical utility or subsidiary of either	X Are you a member of a Partnership or Joint Venture?
Producer and seller of steam for uses other than for the generation of electricity	Complete if applicable Ontario Retail Sales Tax Vendor Ontario Employer Health Tax
21 Insurance Exchange s.74.4	Permit no. (Use head office no.) Account no. (Use head office no.)
22 Farm Feeder Finance Co-operative corporation	
23 Professional corporation (incorporated professionals only)	Specify major business activity
	DISTRIBUTION OF ELE

Allocation – If you carry on a business the portion of taxable income deemed earner				Ontario, y	ou may all	ocate th	at		DOLLARS ONLY
Net Income (loss) for Ontario purposes (ner reconciliation schedule, page 15	5)					. +	From 690	321,337
Subtract: Charitable donations		-, 						1	021,007
Subtract: Gifts to Her Majesty in right of 0	Canada or a province and gifts of cul	ltural propei	rtv (Attach	schedule	2)			2	
Subtract: Taxable dividends deductible,	•				-, 			3	
Subtract: Ontario political contributions (_						4	
Subtract: Federal Part VI.1 tax	x 3							5	
Subtract: Prior years' losses applied –	Non-capital losses							From 704	
Cazuacu. ne. yeare reces apprea	From 715		ir	nclusion					
	Net capital losses (page 16)		x ra		50.0000	00 % =	= _	714	•
	Farmlosses							From 724	
	Restricted farm losses -							From 734	
	Limited partnership losses							From 754	
Taxable Income (Non-capital loss)							- =	10	321,337
Addition to taxable income for unused for	reign tax deduction for federal purpo	ses			+ 11			•	
Adjusted Taxable Income 10 +	11 (if 10 is negative, enter 11	1)			= 20		321,337	7 •	
				Managh		T4!	V		
T					er of Days i				
Taxable Income				and before	er Dec. 31, 200 re Jan. 1, 200	4	Total Days		
From 10 (or 20 if applicable)	321,337 • X 30 100.0000		12.5 %	x [33]	÷	73	365	= + 29	
	Ontario Alloc	ation		Days afte	er Dec. 31, 20	03	Total Days		
From 10 (or 20 if applicable)	321,337 • X 30 100.0000	0 % x	14 %	x 34	365 ÷	73	365	= + 32	44,987
	Ontario Alloc	ation							
Income Tax Payable (before deduct	tion of tax credits) 29 + 32							= 40	44,987
If this section is not completed, the I Did you claim the federal Small Busin federal Small Business Deduction ha	ness Deduction (fed.s.125(1)) in th							X	′es No
	. , ,					- ()			
* Income from active business carried or		. , ,	·))		- 50		321,337	7 •	
Federal taxable income, less adjustment	for foreign tax credit (fed.s.125(1)(b))) + <u>51</u>		321,337	<u>•</u>				
Add: Losses of other years deducted	d for federal purposes (fed.s.111)	+ 52			<u>•</u>				
Subtract: Losses of other years deducted	d for Ontario purposes (s.34)	- 53			•				
5 15 1 1 1 1 1 1 1 1		=		321,337	<u>•</u> ▶ 54		321,337	7 •	
Federal Business limit (line 410 of the T2 before the application of fed.s.125(5.1)	2 Return) for the year 	55		300,000	•				
Ontario Business Limit Calculation									
Days after Dec. 31, 2002									
and before Jan. 1, 2004									
320,000 × <u>31</u> ÷ 3	<u>365</u>] = + <u>46</u>]	•							
Days after Dec. 31, 2003				(5					
400,000 x 34 365 ÷ ** 3	365 = + 47 400,00	00 -	ercentage of Business om T2 Scho Enter 10	s limit edule 23).					
Business Limit	400.00	, v	not assoc	1			400.000		
for Ontario purposes 46 + 47	= 44 400,00	00 • ×	8 100.	.0000 %] = 45		400,000	J •	
Income eligible for the IDSBC -		From 3		.0000 % ario Allocat	x 56 _ tion _	east of [321,33 ⁷ 50 , 54	$7 \bullet = 60$ 4 or 45	321,337
* Note: Modified by s.41(6) and (7) f	or corporations that are members or	f a partnersi	hip. (Refer	to Guide.)				

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

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

+ 80

DOLLARS ONLY

321,337 •

Erie Thames Powerlines Corporation

1800076

2005-12-31

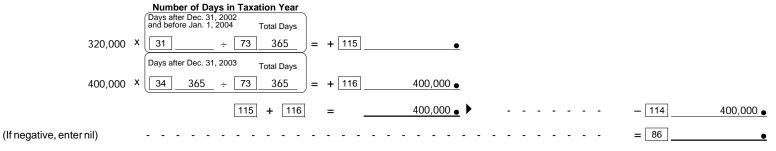
Income Tax continued from Page 4

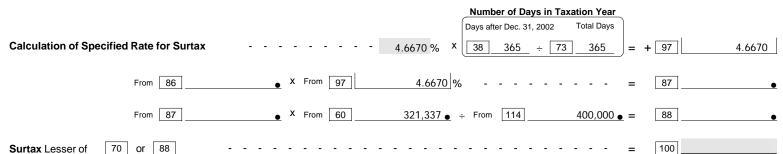
*Taxable Income of the corporation

	Number of Days in Taxation Year						
	Days after Dec. 31, 2002 and before Jan. 1, 2004 Total Days						
Calculation of IDSBC Rate 7 % X	÷ 73 365	= + 89					
	Days after Dec. 31, 2003 Total Days						
8.5 % X	34 365 ÷ 73 365	= + 90 8.5000					
IDSBC Rate for Taxation Year 89 + 90		= 78 8.5000					
Claim From 60 321,337 • X From	78 8.5000 %	= 70 27,314 ●					
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.							
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.							

If you are a member of an associated group (X) 81 X (Yes)			
Name of associated corporation (Canadian & foreign) (if insufficient space, attach schedule)	Ontario Corporations Tax Account No. (MOF) (if applicable)	Taxation Year End	* Taxable Income (if loss, enter nil)
ERIE THAMES SERVICES CORPORATION	1800077	2005-12-31	+ 82
ERIE THAMES POWER CORPORATION	1800075	2005-12-31	+ 83
			+ 84
Aggregate Taxable Income 80 + 82 + 83 + 84 , etc.			= 85 321,337 ●

- - - - - - From 10 (or 20 ifapplicable)





^{*} 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 7

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 56 321,337 Subtract: Income eligible for the Incentive Deduction for Small Business Corporations (IDSBC Add: Adjustment for Surtax on Canadian-controlled private corporations 100.0000 % 100 8.5000 % 121 *Ontario Allocation Lesser of 56 121 122 120 122 130 From 10 321,337 Taxable Income Subtract: Income eligible for the Incentive Deduction for Small Business Corporations (IDSBC) From 56 321,337 Add: Adjustments for Surtax on Canadian-controlled private corporations 122 From Subtract: 321,337 X Allocation % to jurisdictions outside Canada 140 Subtract: Amount by which Canadian and foreign investment income exceeds net capital losses 141 56 + 122 - 140 - 141 10 -142 Claim **Number of Days in Taxation Year** Days after Dec. 31, 2002 and before Jan. 1, 2004 Total Days 100.0000 % 143 X From 30 1.5 % 33 73 365 = + 154 Lesser of 130 or 142 Ontario Allocation Days after Dec. 31, 2003 Total Days 143 X From 30 100.0000 % Х 2 % 34 365 73 365 + 156 Lesser of 130 or 142 Ontario Allocation 154 + 156 = 160 M&P claim for taxation year * 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 17,673

Erie Thames Powerlines Corporation

1800076

2005-12-31

DOLLARS ONLY

Income Tax continued from Page 6

Specified Tax Credits (Refer to Guid

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 Name of Production		
eligible Canadian content film and television productions. [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	_
	+ [130]	•
Graduate Transitions Tax Credit (GTTC) (s.43.6) **Policy to employment of eligible unemployed post secondary graduates, for employment Taylor (6596) **Policy to employment Taylor (6596)		
Applies to employment of eligible unemployed post secondary graduates, for employment [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&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.		
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 Tay Credite: Applied to reduce Income Tay	005	
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	17,673 •
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 redu	1100	
income tax otherwise payable, then proceed to and complete the Application of CMT Credit Carryovers section part B, on Pag		

					ı	DOLLARS ONLY
Total Assets of the corporation			+ 240	25,031,023	<u>•</u>	
Total Revenue of the corporation					+ 241	40,173,370
The above amounts include the corporation's and a	associated corporations' share o	f any partnership(s)/jo	int venture(s)) total assets and	total revenue	
If you are a member of an associated group (X	(Yes)					
Name of associated corporation (Canadian & foreign) (if insufficient space attach schedule)	Ontario Corporations Tax Account No. (MOF) (if applicable)	Taxation Year End	To	tal Assets	Tot	al Revenue
ERIE THAMES SERVICES CORPORATION	1800077	2005-12-31	+ 243	7,492,891	+ 244	9,651,030
ERIE THAMES POWER CORPORATION	1800075	2005-12-31	_ + 245 _	15,774,990		852,744
A	. 047		_ + 247		+ 248	
Aggregate Total Assets 240 + 243 + 245 Aggregate Total Revenue 241 + 244 + 246	+ 247 , etc		= 249	48,298,904	= 250	50,677,144
Determination of Applicability						
Applies if either Total Assets 249 exceeds \$5,	000,000 <i>or</i> Total Revenue 250	exceeds \$10,000,000).			
Short Taxation Years – Special rules apply for detany fiscal period of any partnership(s) / joint venture						
Associated Corporation – The total assets or total on or before the date of the claiming corporation's ta	•	ons is the total assets o	r total revenu	e for the taxation	year ending	
If CMT is applicable to current taxation year, comple	ete section Calculation: CMT be	elow and Corporate Mi	nimum Tax \$	Schedule 101.		
Calculation: CMT (Attach Schedule 101.)						
Gross CMT Payable CMT Base	From Schedule 101 2136 If negative	97,370 X From 3 e, enter zero	100.00 Ontario Al	000 % X 4 % llocation	= 276	3,895 •
Subtract: Foreign Tax Credit for CMT purposes (At	ttach Schedule)				277	17 (7)
Subtract: Income Tax					From 190	17,673 •
Net CMT Payable (If negative, enter Nil on Pag	e 17.)			=	280	-13,778
If 280 is less than zero and you do not have a C	CMT credit carryover, transfer	230 from Page 7 to In	come Tax S	ummary, on Paç	je 17.	
If 280 is less than zero and you have a CMT cre	dit carryover, complete A & B bel	ow.				
If 280 is greater than or equal to zero, transfer Credit Carryovers.	230 to Page 17 and transfer	280 to Page 17 , and	to Part 4 of S	Schedule 101: C	ontinuity of (СМТ
CMT Credit Carryover available Fro	m Schedule 101			F	From 2333	
Application of CMT Credit Carryover	s					
A. Income Tax (before deduction of specified or	redits)			+	From 190	17,673 •
Gross CMT Payable		+ From 276		3,895 ●		
Subtract: Foreign Tax Credit for CMT purpo		From 277		<u> </u>		
If 276 - 277 is negative, enter NIL in 2 Income Tax eligible for CMT Credit	290	=		3,895 • −	290	3,895 •
income tax eligible for CMT Credit					300	13,778 •
B. Income Tax (after deduction of specified cred	dits)			+	From 230	17,673 •
Subtract: CMT credit used to reduce income					310	
Income Tax				=	320	17,673 •
If A & B apply, 310 cannot exceed the lesser	of 230, 300 and your CN	IT credit carryover av	railable 233	3 .		
If only B applies, 310 cannot exceed the less	ser of 230 and your CMT cro	edit carryover availab	le 2333 .			
·	-					

Erie Thames Powerlines Corporation

Corporation's Legal Name

1800076

2005-12-31

DOLLARS ONLY

CT23 Page 9 of 20

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

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

480 and

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 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

interest coupons, applies to taxation years ending after October 30, 1998)

Shares in other corporations (certain restrictions apply) (Refer to Guide)

Share of partnership(s) or joint venture(s) eligible investments (Attach schedule)

Eligible loans and advances to related corporations (certain restrictions apply) (Refer to Guide)

Mortgages due from other corporations

Total Eligible Investments

continued on Page 10

Loans and advances to unrelated corporations

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(2)(a) or 2(2)(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).

a corporation	on. If Investment Allowance is claimed, Total Assets must be	s.63(1)(a) (Int.B. 3010).
Paid-up	Capital	
Paid-up ca	pital stock (Int.B. 3012R and 3015R)	+ 350 <u>8,038,524</u> •
Retained e	earnings (if deficit, deduct) (Int.B. 3012R)	± 351 485,917 •
Capital and	d other surpluses, excluding appraisal surplus (Int.B.3012R)	• • • • • • • • • • • • • • • • • • •
Loansanda	advances (Attach schedule) (Int.B. 3013R)	+ <u>353</u> 9,119,128 •
Bank loans	s (Int.B. 3013R)	+ <u>354</u>
Bankers ac	cceptances (Int.B. 3013R)	+ <u>355</u>
Bonds and	debentures payable (Int.B. 3013R)	+ <u>356</u>
Mortgages	payable (mab. 66 fort)	+ <u>357</u>
Lien notes	payable (Int.B. 3013R)	• · · · · · · · · · · · · · · · · · · ·
	redits (including income tax reserves, and deferred revenue where it woul	
	d in paid-up capital for the purposes of the large corporations tax) (Int.B. 3	· —
-	,,, component,, component contract (+ <u>360</u>
	rves not allowed as deductions for income tax purposes (Attach schedule	
•	artnership(s) or joint venture(s) paid-up capital <i>(Attach schedule(s))</i> (Int.E	,
Subtotal		= 370 <u>17,765,441</u> •
Subtract:	Amounts deducted for income tax purposes in excess of amounts boo (Retain calculations. Do not submit.) (Int.B. 3012R)	ked
	Deductible R & D expenditures and ONTTI costs deferred for income if not already deducted for book purposes (Int.B. 3015R)	tax
Total Paid	, , , , , , , , , , , , , , , , , , , ,	= 380 17,765,441
Subtract:	Deferred mining exploration and development expenses (s.62(1)(d)) (
	Electrical Generating Corporations Only – All amounts with respect to the extent that they have been deducted by the corporation in comp for the current or any prior taxation year, that are deductible by the cor Corporations Tax Act, and the assets are used both in generating electric descriptions.	uting its income for income tax purposes poration under clause 11(10)(a) of the tricity from a renewable or alternative
	energy source and are qualifying property as prescribed by regulation	
Net Paid	-up Capital	= 390 17,765,441 ●
Eligible	Investments (Refer to Guide and Int.B. 3015R)	
Attach com	nputations and list of corporation names and investment amounts. Short-terms for the allowance only if issued for a term of and held for 120 days or more	
Bonds, lien	notes and similar obligations, (similar obligations, e.g. stripped	

+ 402

+ 403

+ 404

+ 405

+ 406

407

87.912

87,912

Capital Tax continued from Page 9	CT23	Page 10 of 20
Total Assets (Int.B. 3015R)		DOLLARS ONLY
Total Assets per balance sheet	+ 420	25,031,023 •
Mortgages or other liabilities deducted from assets	+ 421	
Share of partnership(s)/joint venture(s) total assets (Attach schedule)	+ 422	
Subtract: Investment in partnership(s)/joint venture(s)	- 423	
Total Assets as adjusted	= 430	25,031,023 •
Amounts in 360 and 361 (if deducted from assets)	+ 440	
Subtract: Amounts in 371, 372 and 381	– 441	
Subtract: Appraisal surplus if booked	- 442	
Add or Subtract: Other adjustments (specify on an attached schedule)	± 443	
Total Assets	= 450	25,031,023
Investment Allowance (410 ÷ 450) x 390 Not to exceed 410	= 460	62,394 •
Taxable Capital 390 – 460	= 470	
Gross Revenue (as adjusted to include the share of any partnership(s)/joint venture(s) Gross Revenue) 480)	40,173,370 •
Total Assets (as adjusted))	25,031,023 •

Calculation of Capital Tax for all Corporations except Financial Institutions

Note: This version (2007) of the CT23 may only be used for a taxation year that commenced after December 31, 2004. Financial Institutions use calculations on page 13.

Important:

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 on page 11, selecting and completing the one specific subsection (e.g. C3) that applies to the corporation.

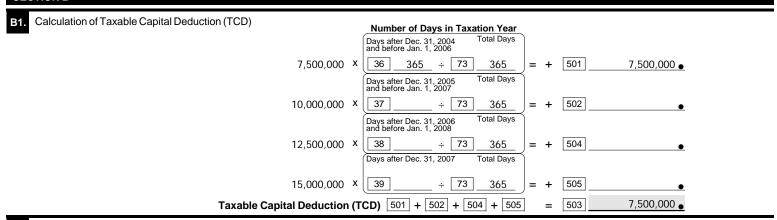
OR If the corporation is a member of an associated group and/or partnership, complete Section B below and Section D on page 11, and if applicable, complete Section E or Section F on page 12. Note: if the corporation is a member of a connected partnership, please refer to the CT23 Guide for additional instructions before completing the Capital Tax section.

SECTION A

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.

SECTION B



This section applies to corporations to calculate the prorated capital tax rate.

Calculation of Capital Tax Rate



complete the return from that point

Erie Thames Powerlines Corporation

1800076

2005-12-31

refer to Guide.

Capital Tax Calculation continued from Page 10

SECTION C This section applies if the corporation is **not** a member of an associated group and/or partnership. 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. 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. If Taxable Capital in exceeds the TCD in 503, complete the following calculation and transfer the amount from 523 to 543 on page 12, If Taxable Capital in and complete the return from that point. + From 470 503 Days in taxation year From 30 100.0000 % X From 516 471 0.3000 % 555 365 = + 523 Ontario Allocation Capital Tax Rate (366 if leap year) Transfer to 543 on page 12 and If floating taxation year,

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.

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.

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.

D2. Calculation is on next page

Capital Tax 543 - 546 (amount cannot be negative)

continued on Page 13

D2. Calculation Do not complete this calculation if ss.69(2.1) election is filed			
Taxable Capital From 470 on page 10			+ From 470	17,703,047 •
Determine aggregate taxable capital of an associated group (corporations exempt from capital tax) and/or partnership have				
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	Taxa	able Capital
ERIE THAMES SERVICES CORPORATION	1800077	2005-12-31	+ 531	3,488,853 •
ERIE THAMES POWER CORPORATION	1800075	2005-12-31	+ 532	3,533,962 •
Aggregate Taxable Capital 470 + 531 + 532 + 533 , etc.			+ 533 - = 540	24,725,862
year, is NIL. Enter NIL in 523 in section If 540 above is greater tha	n E below, as applicable. In the TCD 503 on page 10, the calculate its Capital Tax for the tax	corporation must cor	mpute its share	
From 470 17,703,047 • ÷ From	n 540 24,725,862	7,500,000	- <u> </u>	5,369,797 •
Ss.69(2.1) Election Filed			Transfer to 542	in Section E below
[591] (X if applicable) Election filed. Attach a copy of So Proceed to Section F below.	chedule 591 with this CT23 Return.			
SECTION E				
This section applies if the corporation is a member of an associated gro Taxable Capital 540 above, exceeds the TCD 503 on page 10. Complete the following calculation and transfer the amount from 523	oup and/or partnership whose total agg out to 543, and complete the return from	_		
	_ to <u> o .o .</u> , and complete the retain non	r triat point.		
+ From 470		Days in taxation year 555 365 365 (366 if leap year)	the f $= + 523$ $Transfer to 5$	37,000 and complete sturn from that point
SECTION F				
This section applies if a corporation is a member of an associated group	n and the associated group has filed a s	ss 69/2 1) election		
+ From 470 • X From 30 100.0000 %		= -	+ 561	_
Ontario Allocati			. [33.]	
Capital tax deduction from 995 relating to your corporation	n's Capital Tax deduction, on Schedule	591	From 995 562	•
				al Capital Tax for taxation year
Capital Tax 562	Days in taxation year 555 365		= 563	
	* 365 (366 if leap yea	ar)		43 and complete eturn from that poin
* If floating taxation year, refer to Guide.				
Canital Tay before application of specified gradita			= 543	37,000 •
Capital Tax before application of specified credits Subtract: Specified Tax Credits applied to reduce capital tax payable (R	Refer to Guide)		= 543 - 546	37,000

= 550

37,000 • Transfer to Page 17

CT23 Page 13 of 20

Erie Thames Powerlines Corporation

1800076

2005-12-31

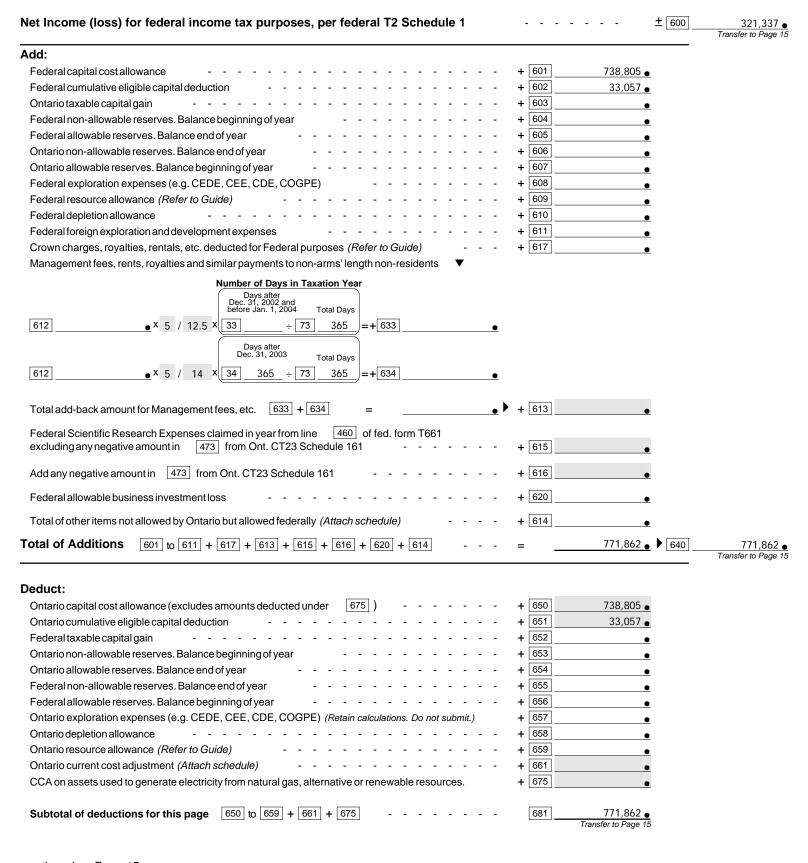
Capital Tax continued from Page 12

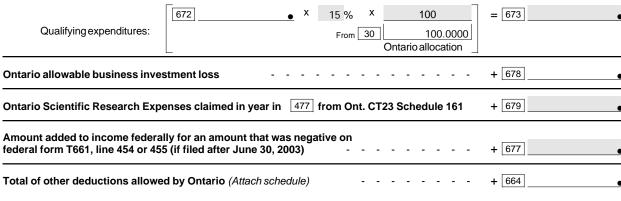
DOLLARS ONLY

Calculation of Capital Tax for Financial Institutions

1.1	Credit Unions only	
	axation 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	
	ain details of calculations for amounts in boxes 565 and 570. Do not submit with this tax return.)	
(1101	Days in taxation year	
565		+ 569
	Lesser of adjusted Capital Tax Rate (1) Ontario Allocation * 365 (366 if leap year) Taxable Paid Up Capital (Refer to Guide) and Basic Capital Amount in accordance with Division B.1	
	Days in taxation year	
570	x 571 % x From 30 100.0000 % x 555 365 =	+ 574
	Adjusted Taxable Capital Tax Rate (2) Ontario Allocation * 365 (366 if leap year) Paid Up Capital (Refer to Guide) in accordance with Division B.1 in excess of Basic Capital Amount	
0	ital Tay for Financial hastitutions as they then Ore dit Unions (hafers Costion O)	
Cap	ital Tax for Financial Institutions – other than Credit Unions (before Section 2) 569 + 574 -	= 575
* If f	oating taxation year, refer to Guide.	
2. 5	Small Business Investment Tax Credit	
(Rei	ain details of eligible investment calculation and, if claiming an investment in CSBIF, retain the original letter approving credit issued in accordance with the Community Small Business Investment Fund Act. Do not submit with this tax return.)	
Allo	vable Credit for Eligible Investments	– 585
	ncial Institutions: Claiming a tax credit for investment in Community Small Business Investment Fund (CSBIF)? (X)	
Cap	ital Tax - Financial Institutions 575 - 585	= 586
		Transfer to 543 on Page 12
Dr.	omium Toy (5.74.0.0.74.0)	
ГП	emium Tax (s.74.2 & 74.3) (Refer to Guide)	
(1)	Uninsured Benefits Arrangements 587	= 588
(1)	Applies to Ontario-related uninsured benefits arrangements.	_ 000
(2)	Unlicensed Insurance (enter premium tax payable in [588] and attach a detailed schedule of calculations. If subject to tax under (1) above, add both taxes together and enter total tax in [588].)	
	Applies to Insurance Brokers and other persons placing insurance for persons resident or property situated in Ontario with unlicensed insurers.	
Ded	uct: Specified Tax Credits applied to reduce premium tax (Refer to Guide)	- 589
Pre	mium Tax 588 – 589	= 590 Transfer to page 17
		-

Reconcile net income (loss) for federal income tax purposes with net income (loss) for Ontario purposes if amounts differ





Total of Deductions 681 + 663 + 666 + 668 + 671 + 673 + 678 + 679 + 677 + 664 771,862 • 680 771,862

Net income (loss) for Ontario Purposes

600 + 640 - 680

321,337 • = 690 Transfer to Page 4

Continuity of Losses Carried Forward

DOLLARS ONLY

		Non-Capital Losses (1)	Total Capital Losses	Farm Losses	Restricted Farm Losses	Listed Personal Property Losses	Limited Partnership Losses (6)
Balance a	t Beginning of Year	700 (2)	710 (2)	720 (2)	730	740	750
Add:	Current year's losses (7)	701	711	721	731	741	751
	Losses from predecessor corporations (3)	702	712	722	732		752
Subtotal		703	713	723	733	743	753
Subtract:	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	
Subtotal	, ,	707	717	727	737	747	757
Balance a	t End of Year	709 (8)	719	729	739	749	759

Analysis of Balance at End of Year by Year of Origin

	Year of Origin (oldest year first)	Non-Capital Losses	Non-Capital Losses of Predecessor Corporations	Total Capital Losses from Listed Personal Property only	Farm Losses	Restricted Farm Losses
	year month day		•	Property only		
800	9th preceding taxation year	817 (9)	860 (9)		850	870
	1997-09-30					
801	8th preceding taxation year	818 (9)	861 (9)		851	871
	1998-09-30					
802	7th preceding taxation year	819 (9)	862 (9)		852	872
	1999-09-30 6th preceding taxation year					
803	2000-09-30	820	830	840	853	873
004	5th preceding taxation year	004	831	044	854	874
804	2001-09-30	821	[831]	841	[854]	874
805	4th preceding taxation year	822	832	842	855	875
	2001-12-31					
806	3rd preceding taxation year	823	833	843	856	876
	2002-12-31					
807	2nd preceding taxation year	824	834	844	857	877
L	2003-12-31					
808	1st preceding taxation year	825	835	845	858	878
	2004-12-31					
809	Current taxation year	826	836	846	859	879
	2005-12-31					
Total		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.

Application of Losses

Total amount of loss

Non-Capital Losses

910

Restricted Farm

Losses

940

Erie Thames Powerlines Corporation

1800076

2005-12-31

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:
 - 1) the first day of the taxation year after the loss year,

Total Capital Losses

920

- 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.

930

Farm Losses

 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.

Deduct: Loss to be carried back to preceding taxation ye and applied to reduce taxable income	ars				
Predecessor Ontario Corporation's T Tax Account No. (MOF)	axation Year Ending year month day	911	921	931	941
901		911	921	951	941
i) 3 rd preceding	2002-12-31	912	922	932	942
ii) 2 nd preceding	2003-12-31				
iii) 1st preceding	2004-12-31	913	923	933	943
Total loss to be carried back		From 706	From 716	From 726	From 736
Balance of loss available for carry-forward		919	929	939	949
Summary		Certification	n	•	
Income Tax + From 230 or 320	17,673	Lam an authorized	d signing officer of the	corporation. I certify the	nat this CT23
Corporate Minimum Tax + From 280	0	return, including a	ıll schedules and state	ements filed with or as a true, correct and co	part of this CT23
CapitalTax + From 550	37,000	that the information	n is in agreement with	the books and record	s of the corporation.
Premium Tax + From 590	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 <i>Corporations Tax Act</i> . The method of computing income for this taxation year is consistent with that of the previous year, except as specifically disclosed in a				
Total Tax Payable = 950					
Subtract: Payments 960	75,816	statement attache	d.		
Capital Gains Refund (s.48) - 965	5	Name (please prin	nt)		
Qualifying Environmental Trust Tax Credit <i>(Refer to Guide)</i> – 988	5	JEFFREY PETT	гіт		
Specified Tax Credits (Refer to Guide) 955	5	Title	111		
Other, specify		PRESIDENT			
Balance = 970	-21,143	Full Residence Ac	ddress		
If payment due Enclosed * 990	0	143 BELL STR	REET		
If overpayment: Refund (Refer to Guide) - = 975	21,143	2			
year month day					
Apply to 980	(Includes credit interest)	ON CA Signature	A N5C 3K5	Date	
* Make your cheque (drawn on a Canadian financial inst					2012-09-18
order in Canadian funds, payable to the Minister of Fi your Ontario Corporation's Tax Account No. (MOF) or cheque or money order. (Refer to Guide for other paya	the back of		of the <i>Corporations Ta</i> ements or omissions.	ax Act provides penalt	

Attached Schedule with Total

Other reserves not allowed as deductions for income tax purposes (Attach schedule) (Int.B. 3012R)

Title Line 361

Description		Amount
Per Future Tax schedule - diff between tax value and book value of assets		215,768 00
	Total	215,768 00

Corporate Minimum Tax (CMT) CT23 Schedule 101

CMT Base

CT23 Schedule 101			
Corporation's Legal Name	Ontario Corporations Tax A	ccount No. (MOF)	Taxation Year End
Erie Thames Powerlines Corporation	180007	'6	2005-12-31
Part 1: Calculation of CMT Base	·		
Banks – Net income/loss as per report accepted by Superintendent	of Financial Institutions (SFI)		
under the Bank Act (Canada), adjusted so consolidation/equity meth			
Life Insurance corporations - Net income/loss before Special Add	tional Tax as determined under s	.57.1(2)(c) or (d)	
Net Income/Loss (unconsolidated, determined in accordance with G	AAP)	± 2100	218,370
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		P,000 •	
Equity income from corporations			
1 1 1 7 7	+ 2104		
	+ 2105		
	+ 2106		
• •	+ 2107		
	+ [2108]		
Federal Part VI.1 tax paid on dividends declared and paid,			
under fed.s.191.1(1)	+ 2109		
Subtotal),000 ► - 2110	189,000 •
Add (to extent reflected in net income/loss):			
· · · · · · · · · · · · · · · · · · ·	+ 2111 68	3,000 •	
Provision for deferred income taxes (debits) / cost of future		1222	
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 Fi	nancial		
Statements s.57.4(1.1) (excluding dividends under fed.s.137(4.1)		•	
Subtotal	= 68	B,000 → + 2116	68,000 •
Add/Subtract:			
Amounts relating to s.57.9 election/regulations for disposals etc.	of property for current/prior years		
** Fed.s.85	• or - 2118	•	
** Fed.s.85.1 + 2119	or - 2120	•	
** Fed.s.97	• 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)	• or – 2124		
as prescribed in regulations for current/			
prior years	• or - 2126	•	
regulations for replacement re fed.s13(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		
Capital gains on eligible donations of publicly-listed securities and			
ecologically sensitive land made after May 1, 2006 (to the extent			
reflected in net income/loss)	_ 2155	•	
Subtotal (Additions) =	_	+ 2129	•
Subtotal (Subtractions)	=	<u> </u>	•
** Other adjustments		± 2131	•
Subtotal ± 2100 - 2110 + 2116 + 2129 - 2130 ± 2131		= 2132	97,370
** Share of partnership(s)/joint venture(s) adjusted net income/loss		± 2133	
Adjusted net income (loss) (if loss, transfer to 2202 in <i>Part 2: Continuity</i>	of CMT Losses Carried Forward)	= 2134	=
Deduct: * CMT losses: pre-1994 Loss			
* CMT losses: other eligible losses		•	
OIVIT 103363. OILIEL ELIGIDIE 103363		• ► - 2135	5
* CMT losses applied cannot exceed adjusted net income or increa	ee a loss		<u>'</u>
** Retain calculations. Do not submit with this schedule	55 S. 1000		

= 2136

Transfer to CMT Base on Page 8 of the CT23 or Page 6 of the CT8

97,370 •

Corporate Minimum Tax (CMT) CT23 Schedule 101

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Laxation Year End	
Erie Thames Powerlines Corporation	1800076	2005-12-31	
Part 2: Continuity of CMT Losses Carried Forward			
Balance at Beginning of year NOTES (1), (2)	+ 2201	•	
	+ 2203 + 2204		
Amalgamation (X) 2205 Yes Wind-up (X) 2206 Yes			
Adjustments (attach schedule)	. [222		
CMT losses available 2201 + 2207 ± 2208	= 2209	•	
Subtract: Pre-1994 loss utilized during the year to reduce adjusted net income Other eligible losses utilized during the year to reduce adjusted net income NOTE (4)	+ 2211		
Losses expired during the year			
Balances at End of Year 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	2260	2280
	1997-09-30		
2241	8th preceding taxation year	2261	2281
	1998-09-30		
2242	7th preceding taxation year	2262	2282
	1999-09-30		
2243	6th preceding taxation year	2263	2283
	2000-09-30		
2244	5th preceding taxation year	2264	2284
	2001-09-30		
2245	4th preceding taxation year	2265	2285
	2001-12-31		
2246	3rd preceding taxation year	2266	2286
	2002-12-31		
2247	2nd preceding taxation year	2267	2287
	2003-12-31		
2248	1st preceding taxation year	2268	2288
	2004-12-31		
2249	Current taxation year	2269	2289
	2005-12-31		
Totals		2270	2290

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

Corporate Minimum Tax (CMT) CT23 Schedule 101

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
Erie Thames Powerlines Corporation	1800076	2005-12-31
Part 4: Continuity of CMT Credit Carryovers		
	+ 230)1
Add: Current year's CMT Credit (280 on page 8 of the CT23		
	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	0005	
Subtotal (If negative, enter NIL) =	► - 2305 • · · · · · · · · · · · · · · · · · ·	
Current year's CMT credit (If negative, enter NIL) 280 or 347 - 2305 .	= ▶ + 231	
CMT Credit Carryovers from predecessor corporations NOTE (3)		25
	Yes	
Subtotal 2301 + 2310 + 2325	= 233	80
Adjustments (Attach schedule)	± 233	32
CMT Credit Carryover available 2330 ± 2332		3
	Transfer to Page 8 of	the CT23 or Page 6 of the CT
Subtract: CMT Credit utilized during the year to reduce income tax		
($\boxed{310}$ on page 8 of the CT23 or $\boxed{351}$ on page 6 of the CT8.) + From $\boxed{3}$		
CMT Credit expired during the year	+ 2334	
Subtotal	= ▶ - 233	
Balance at End of Year NOTE (4) 2333 - 2335	= 233	66
Notes:		
(1) Where acquisition of control of the corporation has occurred, the utilizat		3.43.1(5))
(2) The CMT credit of life insurance corporations can be restricted (see s.4		
(3) Include and indicate whether CMT credits are a result of an amalgamat	ion 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

Part 5	: Analysis of Civil Cre	edit Carryovers Year En	d Balance by Year of Or	igin	
	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	2360	2380		
	1997-09-30				
2341	8th preceding taxation year	2361	2381		
	1998-09-30		<u> </u>		
2342	7th preceding taxation year	2362	2382		
	1999-09-30				
2343	6th preceding taxation year	2363	2383		
	2000-09-30				
2344	5th preceding taxation year	2364	2384		
	2001-09-30				
2345	4th preceding taxation year	2365	2385		
	2001-12-31				
2346	3rd preceding taxation year	2366	2386		
	2002-12-31				
2347	2nd preceding taxation year	2367	2387		
	2003-12-31				
2348	1st preceding taxation year	2368	2388		
	2004-12-31			1	
2349	Current taxation year	2369	2389		
	2005-12-31			The sum of amounts 2	2370 + 23
Totals		2370	2390	_	2336 .
				must equal amount m	2000 .

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

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End	
Erie Thames Powerlines Corporation	1800076	2005-12-31	

CMT Losses Carried Forward Workchart

┌(i) Continuity of Pre-1994 CMT Losses ─────				
	Corporation's	Predecessors' Pre-1994 Loss		
Date of the last tax year end before the corp's 1st tax year commencing after 1993	Pre-1994 Loss	Amalgamation	Wind-Up	
Pre-1994 Loss (per schedule)				
Less: Claimed in prior taxation years commencing after 1993				
Pre-1994 Loss available for the current year		<u> </u>		
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	1996-09-30					
9th Prior Year	1997-09-30					
8th Prior Year	1998-09-30					
7th Prior Year	1999-09-30					
6th Prior Year	2000-09-30					
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					
	Total					

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.

or the Filing Con	Joration.					
Year of Origin YYYY/MM/DD	Opening Balance	Add	Adjustment	Deduction	Expired	Closing Balance
1996-09-30						
1997-09-30						
1998-09-30						
1999-09-30						
2000-09-30						
2001-09-30						
2001-12-31						
2002-12-31						
2003-12-31						
2004-12-31						
Total						

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

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End	
Erie Thames Powerlines Corporation	1800076	2005-12-31	

CMT Losses Carried Forward Workchart (continued)

	Corporations C	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.

or the rining con	Joration.					
Year of Origin YYYY/MM/DD	Opening Balance	Add	Adjustment	Deduction	Expired	Closing Balance
1996-09-30						
1997-09-30						
1998-09-30						
1999-09-30						
2000-09-30						
2001-09-30						
2001-12-31						
2002-12-31						
2003-12-31						
2004-12-31						
Total						

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

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End	
Erie Thames Powerlines Corporation	1800076	2005-12-31	

CMT Credit Carryovers Workchart

Filing Corporate	Filing Corporation ————————————————————————————————————							
	Year of Origin YYYY/MM/DD	Opening Balance	Adjustment	Deduction	Expired	Closing Balance		
10th Prior Year	1996-09-30							
9th Prior Year	1997-09-30							
8th Prior Year	1998-09-30							
7th Prior Year	1999-09-30							
6th Prior Year	2000-09-30							
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							
	Total							

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.

of the Filing Corp	poration.					
Year of Origin YYYY/MM/DD	Opening Balance	Add	Adjustment	Deduction	Expired	Closing Balance
1996-09-30						
1997-09-30						
1998-09-30						
1999-09-30						
2000-09-30						
2001-09-30						
2001-12-31						
2002-12-31						
2003-12-31						
2004-12-31						
Total						

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
1996-09-30						
1997-09-30						
1998-09-30						
1999-09-30						
2000-09-30						
2001-09-30						
2001-12-31						
2002-12-31						
2003-12-31						
2004-12-31						
Total						



Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End	
Erie Thames Powerlines Corporation	1800076	2005-12-31	

End Thames Towerlines corporation	2000 12	- 01
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)		
and decedine payable to non related parties externally for each days of more at the taxation year enay		
Long-term debt from Municipal Shareholders	+	8,038,524
Due to related Party	+	1,080,604
		, ,
	+	
	+	
	+	
	+	
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	+	
Total Transfer to 353 of the CT23	=	9,119,128
11ansiel (0 333 0) the C123	1	/, 11/, 120



Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
Erie Thames Powerlines Corporation	1800076	2005-12-31

Erie Tham	ies Powerlines C	Corporation							18	300076	2005-	12-31
the corpo	ration electing u	nder regulation	1101(5q)?	1 Yes	2 X No							
1	2	3	4	5	6	7	8	9	10	11	12	13
Class number	Ontario undepreciated capital cost at the beginning of the year (undepreciated capital cost at the end of the prior year's CCA schedule)	Cost of acquisitions during the year (new property must be available for use) See note 1 below	Net adjustments (show negative amounts in brackets)	Proceeds of dispositions during the year (amount not to exceed the capital cost)	Ontario undepreciated capital cost (column 2 plus column 3 or minus column 4 minus column 5)	50% rule (1/2 of the amount, if any, by which the net cost of acquisitions exceeds column 5) See note 2 below	Reduced undepreciated capital cost (column 6 minus column 7)	CCA rate %	Recapture of capital cost allowance	Terminal loss	Ontario capital cost allowance (column 8 multiplied by column 9; or a lower amount)	Ontario undepreciat capital cos at the end the year (column 6 minus column 12
1	94,074	2,520		0	96,594	1,260	95,334	4	0	0	3,813	92
1	124,424			0	124,424		124,424	4	0	0	4,977	119
1	1,074,746			0	1,074,746		1,074,746	4	0	0	42,990	1,031
1	13,389,057	2,940		0	13,391,997	1,470	13,390,527	4	0	0	535,621	12,856
8	3,531	6,464		0	9,995	3,232	6,763	20	0	0	1,353	8
10	4,597			0	4,597		4,597	30	0	0	1,379	3
10	3,415			0	3,415		3,415	30	0	0	1,025	2,
12	59,496	76,285		0	135,781	38,143	97,638	100	0	0	97,638	38
45		2,822		0	2,822	1,411	1,411	45	0	0	635	2
47		1,234,344		0	1,234,344	617,172	617,172	8	0	0	49,374	1,184
Totals	14,753,340	1,325,375			16,078,715	662,688	15,416,027					15,339,
been	le any property acq previously exclude ation 1100(2) and	d from column 3. L	ist separately any	acquisitions that a			Ent	er in be	oxes 650	650	738,805 650 on th	e CT23.

Note 2. The net cost of acquisitions is the cost of acquisitions plus or minus certain adjustments from column 4.

Note 3. If the taxation year is shorter than 365 days, prorate the CCA claim.

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.



Ontario Cumulative Eligible Capital Deduction Schedule 10 Page 1 of 2

For taxation years 2002 and later

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
Erie Thames Powerlines Corporation	1800076	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, e	enter zero)	= +A72,247_A
Add: Cost of eligible capital property acquired during the taxation year +	В	
Otheradjustments+	c	
B+C=	x 3 / 4 =	D
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	x 1 / 2 =	E
D minus E (if negative, enter zero)	= <u></u> _	> +F
Amount transferred on amalgamation or wind-up of subsidiary		+G
Subtotal A + F + G		= <u>472,247</u> H
Deduct: Ontario proceeds of sales (less outlays and expenses not otherwise deductible) from the disposition of all eligible capital property during the taxation year	1	
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)	J	
Other adjustments+	к	
I+J+K=	x 3 / 4	=L
Ontario cumulative eligible capital balance H minus L		= <u>472,247</u> M
Cumulative eligible capital for a property no longer owned after ceasing to carry on the	nat business	N
From M 4	72,247	
From N		
Current year deduction M minus N		
N+O	33,057	> − <u>33,057</u> P
Note: The maximum current year deduction is 7%. Any amount up to the maximum dedu For taxation years starting after December 21, 2000, the deduction may not exceed prorated for the number of days in the taxation year divided by 365 or 366 days.		Enter amount in box 651 of the CT23
Ontario cumulative eligible capital - closing balance M minus P (if negative, enter zer		= 439,190_Q

See page 2 - Part 2

Ontario Cumulative Eligible Capital Deduction Schedule 10 Page 2 of 2

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End	
Erie Thames Powerlines Corporation	1800076	2005-12-31	

Part 2 – Amount to be included in income arising from disposition	
Complete this part only if the amount at line M is negative.	
Amount from line M above. Show this as a positive amount; not negative.	<u></u>
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	
Negative balances in the cumulative eligible capital account that were included in income for taxation years beginning before July 1, 1988	
Deduct line 4 from line 3 (if negative, enter zero)	+ 5
Total lines 1 + 2 + 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 1	
Amounts at Line Z from Ontario Schedule 10 of previous taxation years ending after February 27, 2000 (This will be Line T in earlier versions of this schedule.)	
Total lines 7 + 8	> 9
Deduct line 9 from line 6 (if negative, enter zero)	=s
R minus S (if negative, enter zero)	= <u></u> 1
From Line 5	=(
T minus U (if negative, enter zero)	=v
From V	
Lesser of R and S	
Amount to be included in income W + Z	

Corporate Taxpayer Summary

┌ Corporate info	rmatio	n ——													
Corporation's name			Erie Tha	ames Po	werlines	Corporation	on								
Taxation Year			2005-01	1-01 to	200	5-12-31									
Jurisdiction			Ontario												
BC AB	SK	MB	ON	QC	NB	NS	NO	PE	NL	- 	(0	YT	NT	NU	ОС
BC AB		IVID	X		IND				INL	+-^			INI	INO	
			^						Щ						
Corporation is associa	ated .		Y												
Corporation is related			Υ_												
Number of associated															
Type of corporation			 Canadia	n-Contro	olled Priv	vate Corpo	oration								
Total amount due (ref	und) fede	ral				•					_				
and provincial*				-26,6	04										
* The amounts display	yed on lin	es "Total an	nount due (refund) fe	deral and	provincial" a	are all liste	d in the he	elp. Pres	s F1 to	consul	t the cont	ext-sensat	ive help.	
└── ┌ Summary of fe	dorol i	nformati													
															221 227
Net income															321,337
Taxable income															321,337
Donations													• • • • —		
Calculation of income	from an a	active busin	ess carried	l on in Car	ada								· · · ·		321,337
Dividends paid															485,915
Balance of the low inc	ome rate	pool at the	end of the y	ear ear											
Balance of the genera	al rate inco	ome pool at	the end of	the year									<u></u>		
Part I tax (base amour	nt)														122,108
Surtax															3,599
0				^							ne/cro				
Credits against part			48 00		nary of ta			4	4 N79	Refund					
Small business deduc	ction .			0 Part I						ITC ref	und		· · · · · <u> </u>		
Small business deduction	tion .			0 Part I Part I.	 3	 	•			ITC ref Divider	und nds ref	und	· · · · <u> </u>		10.510
Small business deduc	ction .			0 Part I Part I. Part I\	 3 /		-			ITC ref Divider Instalm	fund nds ref nents	 und			49,540
Small business deduction Foreign tax credit	ction .			0 Part I Part I. Part I\ Part II Other	3 / l.1					ITC ref Divider Instalm Surtax	und nds ref nents credit	und	· · · · · <u> </u>		49,540
Small business deduction Foreign tax credit . Political contributions	etion .			0 Part I Part I. Part I\ Part II Other	3 / l.1					ITC ref Divider Instalm Surtax Other*	fund nds ref nents credit	und	· · · · ·		49,540
Small business deduction Foreign tax credit . Political contributions Investment tax credits	etion .			0 Part I Part I. Part I\ Part II Other	3 / l.1					ITC ref Divider Instalm Surtax Other*	fund nds ref nents credit	und	· · · · · <u> </u>		49,540
Small business deduction Foreign tax credit . Political contributions Investment tax credits	etion .		33,62	O Part I Part I. Part II Part II Other' 8 Provir	3	ritorial tax				ITC ref Divider Instalm Surtax Other*	fund nds ref nents credit	und	· · · · ·		49,540
Small business deduction Foreign tax credit . Political contributions Investment tax credits Abatement/Other* . * The amounts display	etion .	es "Other" a	33,62	O Part I Part I. Part IV Part IV Other 8 Provir	3	ritorial tax F1 to consul				ITC ref Divider Instalm Surtax Other*	fund nds ref nents credit	und	· · · · ·		49,540
Small business deduction Foreign tax credit Political contributions Investment tax credits	etion	es "Other" a	33,62	O Part I Part I. Part IV Part IV Other 8 Provir	3	ritorial tax F1 to consul				ITC ref Divider Instalm Surtax Other*	fund nds ref nents credit	und	· · · · ·		49,540
Small business deduction Foreign tax credit . Political contributions Investment tax credits Abatement/Other* . * The amounts display Summary of fe Carryback amounts	etion	es "Other" a	33,62 are all listed vard/car	O Part I Part I. Part II Part II Other 8 Provir	3	ritorial tax F1 to consul ation	t the conte	ext-sensiti	ve help.	ITC ref Divider Instalm Surtax Other*	fund nds ref nents credit 	und	· · · · ·		49,540
Small business deduction Foreign tax credit . Political contributions Investment tax credits Abatement/Other* * The amounts display - Summary of fe Carryback amounts Investment tax credits	etion	es "Other" a	33,62 are all listed	O Part I Part I. Part II Part II Other 8 Provir I in the He ryback	3	ritorial tax F1 to consul ation	t the conte	ext-sensiti	ve help.	ITC ref Divider Instalm Surtax Other*	und nds ref nents credit 	und	· · · · ·		49,540
Small business deduction Foreign tax credit . Political contributions Investment tax credits Abatement/Other* . * The amounts display - Summary of fe Carryback amounts Investment tax credits Non-capital loss	etion	es "Other" a	33,62 are all listed	O Part I Part I. Part II Part II Other 8 Provir I in the He ryback	3	ritorial tax F1 to consul ation	It the conte	ext-sensiti	ve help.	ITC ref Divider Instalm Surtax Other*	und nds ref nents credit 	und	· · · · ·		49,540
Small business deduction Foreign tax credit . Political contributions Investment tax credits Abatement/Other* * The amounts display - Summary of fe Carryback amounts Investment tax credits	etion	es "Other" a	33,62 are all listed	O Part I Part I. Part II Other 8 Provir d in the He ryback	informa	ritorial tax F1 to consul ation	It the conte	ext-sensiti	ve help.	ITC ref Divider Instalm Surtax Other*	und nds ref nents credit 	und	· · · · ·		49,540
Small business deduction Foreign tax credit . Political contributions Investment tax credits Abatement/Other* * The amounts display Summary of fe Carryback amounts Investment tax credits Non-capital loss Capital loss	etion	es "Other" a	33,62 are all listed	O Part I Part I. Part II Other 8 Provir I in the He ryback	informa	ritorial tax F1 to consul ation	It the conte	ext-sensiti	ve help.	ITC ref Divider Instalm Surtax Other*	und nds ref nents credit 	und	· · · · ·		49,540
Small business deduction M&P deduction Foreign tax credit Political contributions Investment tax credits Abatement/Other* * The amounts display Summary of fe Carryback amounts Investment tax credits Non-capital loss Capital loss Farm loss	etion	es "Other" a	33,62 are all listed	O Part I Part I. Part II Other B Provin I in the He ryback	informa	ritorial tax F1 to consul ation	It the conte	ext-sensiti	ve help.	ITC ref Divider Instalm Surtax Other*	und nds ref nents credit 	und	· · · · ·		49,540
Small business deduction M&P deduction Foreign tax credit Political contributions Investment tax credits Abatement/Other* * The amounts display * The amounts display Summary of fe Carryback amounts Investment tax credits Non-capital loss Capital loss Farm loss Restricted farm loss Surtax credit Part I tax credit (Scher	yed on lin	es "Other" a	33,62 are all listed	0 Part I Part I. Part II Part II Other 8 Provir	informa	ritorial tax F1 to consul ation	It the conte	ext-sensiti	ve help.	ITC ref Divider Instalm Surtax Other*	ance	und	· · · · ·		49,540
Small business deduction Foreign tax credit Political contributions Investment tax credits Abatement/Other* * The amounts display Summary of fe Carryback amounts Investment tax credits Non-capital loss Capital loss Farm loss Restricted farm loss Surtax credit	yed on lin	es "Other" a	33,62 are all listed	O Part I Part I. Part II Part II Other 8 Provir I in the He ryback	informa	ritorial tax F1 to consul ation	It the conte	ext-sensiti	ve help.	ITC ref Divider Instalm Surtax Other*	ance	und	· · · · ·		49,540
Small business deduction M&P deduction Foreign tax credit Political contributions Investment tax credits Abatement/Other* * The amounts display * The amounts display Summary of fe Carryback amounts Investment tax credits Non-capital loss Capital loss Farm loss Restricted farm loss Surtax credit Part I tax credit (Scher	yed on line deral control cont	es "Other" a	33,62 are all listed	O Part I Part I. Part II Part II Other 8 Provir I in the He ryback	informa	ritorial tax F1 to consul ation	It the conte	ext-sensiti	ve help.	ITC ref Divider Instalm Surtax Other*	ance	und	· · · · ·		49,540
Small business deduct M&P deduction Foreign tax credit . Political contributions Investment tax credits Abatement/Other* . * The amounts display Summary of fe Carryback amounts Investment tax credits Non-capital loss Capital loss Farm loss Restricted farm loss Surtax credit Part I tax credit (Sche Federal foreign non-b	yed on line deral control cont	es "Other" a	33,62 are all listed	O Part I Part I. Part II Part II Other 8 Provir I in the He ryback	informa	ritorial tax F1 to consul ation	It the conte	ext-sensiti	ve help.	ITC ref Divider Instalm Surtax Other*	ance	und	· · · · ·		49,540
Small business deduction Foreign tax credit Political contributions Investment tax credits Abatement/Other* * The amounts display - Summary of fe Carryback amounts Investment tax credits Non-capital loss Capital loss Capital loss Restricted farm loss Surtax credit Part I tax credit (Sche Federal foreign non-b Carryforward balance RDTOH	yed on lin deral c dule 42) usiness in	es "Other" a	33,62 are all listed	O Part I Part I. Part II Part II Other 8 Provir I in the He ryback	informa	ritorial tax F1 to consul ation	It the conte	ext-sensiti	ve help.	ITC ref Divider Instalm Surtax Other*	ance	und	· · · · ·		49,540
Small business deduction Foreign tax credit Political contributions Investment tax credits Abatement/Other*	yed on lin deral c dule 42) usiness in ces	es "Other" a	33,62 are all listed vard/car	0 Part I Part I. Part II Other 8 Provir	informa	ritorial tax F1 to consul ation	It the conte	ext-sensiti	ve help.	ITC ref Divider Instalm Surtax Other* Bal	ance	und	· · · · ·		49,540
Small business deduction Foreign tax credit Political contributions Investment tax credits Abatement/Other* * The amounts display	yed on lin deral c dule 42) usiness ir ces avince or a	es "Other" a	33,62 are all listed vard/car redit	0 Part I Part I. Part II Other 8 Provir	informa	ritorial tax F1 to consul ation	It the conte	ext-sensiti	ve help.	ITC ref Divider Instalm Surtax Other* Bal	ance	und	· · · · ·		49,540
Small business deduction Foreign tax credit Political contributions Investment tax credits Abatement/Other*	yed on lin deral c dule 42) usiness ir ces avince or a	es "Other" a	33,62 are all listed vard/car redit	0 Part I Part I. Part II Other 8 Provir	informa	ritorial tax F1 to consul ation	It the conte	ext-sensiti	ve help.	ITC ref Divider Instalm Surtax Other* Bal	ance	und	· · · · ·		49,540

- Summary of federal carryforward/carryback information (contin	nued) ————		
Investment tax credits			
Non-capital losses			
Capital/L.P.P. losses			
Farm losses			
Restricted farm losses			
Current year's balance of SR&ED expenditures (T661)			
Foreign business tax credit			
Unused surtax credit (Schedule 37)			3,599
Capital dividend amount			
Part I tax credit (Schedule 42)			
Cumulative eligible capital			439,190
Capital gains reserves			
Financial statement reserve			
Other reserves			
Balance of patronage dividends			
Continuity of exemption of accumulated income			
Summany of provincial information provincial income toy now	abla		
 Summary of provincial information – provincial income tax pay 		٥٠٠٤ - ١	Albanta
	Ontario (CT-23)	Québec (CO-17)	Alberta (AT1)
% Allocation	100.00		
Attributed taxable income	321,337		
Surtax		N.A.	N.A.
Tax payable before deduction*	44,987		
Deductions and credits	27,314		
Nettax payable	17,673		
Attributed taxable capital	17,703,047		N.A.
Capital tax payable**	37,000		N.A.
	F4 (70		
Total tax payable***	54,673		
Instalments and refundable credits	75,816 -21,143	 -	
Balance due/Refund (-)	-21,143		
* For Québec, this includes special taxes.			
** For Québec, this includes compensation tax and registration fee.			
*** For Ontario, this includes corporate minimum tax and premium tax.	Dritiah	Cooketehowen	Manitaha
	British Columbia	Saskatchewan	Manitoba
% Allocation			
Attributed taxable income			
Tax payable before deduction			
Deductions and credits			
Tax payable or refundable credit			
Attributed taxable capital			
Capital tax payable			
Instalments and refundable credits			

-----=

Balance due/Refund (-)

 Summary of provincial information – provincial 	Newfoundland and Labrador	payable (continued) — Prince Edward Island	Nova Scotia	New Brunswick
% Allocation				
Attributed taxable income				
Tax payable before deduction				
Deductions and credits				
Tax payable or refundable credit				
Attributed taxable capital				
Capital tax payable				
Instalments and refundable credits				
Balance due/Refund (-)*				
*Only applies in the case of bank, a loan corporation or a trus			_	
		Yukon	Northwest Territories	Nunavut
% Allocation				
Attributed taxable income				
Tax payable before deduction				
Deductions and credits				
Tax payable or refundable credit				

- Summary of provincial carryforward amounts ——————			
	Ontario	Québec	Alberta
Non-capital losses			
Net capital/L.P.P. losses			
Farmlosses			
Restricted farm losses			
Donations			
Capital gains reserves			
Financial statement reserves			
Other reserves			
Eligible capital	439,190	439,190	439,190
Other carryforward amounts			
Manufacturing and processing – Schedule 426			
Research and development – Schedule 380			
Manufacturing investment – Schedule 381			
Co-operative education – Schedule 384		·	
Odour control – Schedule 385		·	
		·	
Research and development – Schedule 403		·	
Direct equity tax – Schedule 303		·	
Investment – Schedule 321		·	
Energy efficiency tax credit – Schedule 342		·	
		· · · · · · · · · · · · · · · ·	
Research and development – Schedule 360		· · · · · · · · · · · · · · · ·	
Investment – Schedule 480			
		-	
Development work expenses – FM220.3			
Excess development work expenses – FM220.3			
		-	
- · · · · · · · · · · · · · · · · · · ·			
CMT credit carryovers workchart – Predecessor corporations only – Amalgamation			
		-	
Ontario current taxation year closing balance in pool of deductible SR&ED expenditures			
Continuity Schedule for Federal ITC relating to SR&ED Expenditures for the Preceding 1		· · · · · · · · · · · · · · · · · · ·	
Continuity Schedule for the Amount of Federal ITC from SR&ED Expenditures relating to			
the Preceding Taxation Year – O161			

Five Year Comparative Summary

	Current year	1st prior year	2nd prior year	3rd prior year	4th prior year
- Federal information ——					
Taxation year end	2005-12-31	2004-12-31	2003-12-31	2002-12-31	2001-12-31
Net income	321,337	260,459	1,021,743	136,647	-700,736
Taxable income	321,337	260,459	337,918		
Active business income	321,337	260,459	1,021,743	136,647	
Dividends paid	485,915				
LRIP					
GRIP					
Donations					
Balance due/refund (-)	-5,461		43,592	28,696	
- Federal taxes					
Part I	122,108	54,696	77,721		
Surtax	3,599	2,917	3,785		
Part I.3		=1	27,794	28,696	7,113
Part IV					.,
Part I & Surtax	44,079				
Part III.1					
Other*					
* The amounts displayed on lin		n the help. Press F1 to	consult the context-se	ensative help.	
Small business deduction	48,000				
-					
M&P deduction					
Foreign tax credit					
Political contribution	33,628	26,046	33,792		
Foreign tax credit Political contribution Investment tax credit	33,628 es "Other" are all listed in		33,792 consult the context-se	ensative help.	
Foreign tax credit Political contribution Investment tax credit Abatement/other* * The amounts displayed on line				ensative help.	
Foreign tax credit Political contribution Investment tax credit Abatement/other* * The amounts displayed on lin Refunds/credits				ensative help.	
Foreign tax credit Political contribution Investment tax credit Abatement/other* * The amounts displayed on lin - Refunds/credits ITC refund				ensative help.	
Foreign tax credit Political contribution Investment tax credit Abatement/other* * The amounts displayed on lin - Refunds/credits ITC refund Dividend refund	nes "Other" are all listed ir	n the help. Press F1 to	consult the context-se	ensative help.	7 112
Foreign tax credit Political contribution Investment tax credit Abatement/other* * The amounts displayed on lin Refunds/credits ITC refund Dividend refund Instalments				ensative help.	7,113
Foreign tax credit Political contribution Investment tax credit Abatement/other* * The amounts displayed on lin - Refunds/credits ITC refund Dividend refund	nes "Other" are all listed ir	n the help. Press F1 to	consult the context-se	ensative help.	7,11;

– Ontario ––––					
Taxation year end	2005-12-31	2004-12-31	2003-12-31	2002-12-31	2001-12-31
Taxable income	321,337	260,459	337,918		
Surtax					
Income tax payable					
before deduction	44,987	36,464	42,240		
Income tax deductions					
/credits	27,314	22,139	21,564		
Net income tax payable	17,673	14,325	20,676		
Taxable capital	17,703,047	17,800,726	16,670,957	15,659,047	16,698,830
Capital tax payable	37,000	53,402	38,853	35,799	9,932
Total tax payable*	54,673	67,727	59,529	35,799	9,932
Instalments and					
refundable credits	75,816				
Balance due/refund	-21,143	-43,500	59,529	28,810	-6,955
* This includes corporate mini	mum tax and premium tax	<u> </u>			-,

tax year days in the year	2001 92	2002 365	2003 365	2004 365	2005 365	
taxable income	264,558	1,006,719	1,006,719	1,006,719	1,060,906	
Federal						
base rate base taxes	38.00% 100,532	38.00% 382,553	38.00% 382,553	38.00% 382,553	38.00% 403,144	
federal tax abatement (10%)	-26,456	-100,672	-100,672	-100,672	-106,091	
small bus. Limit	200,000	200.000	225 000	250,000	200.000	
prorated limit for short year	50,411	200,000	225,000	250,000 250,000	300,000	
SBD reduction due to large capital	61,544	244,171	274,692	0	0	
adjusted small bus limit	0	0	0	250,000	300,000	
Small bus ded rate	16%	16%	16%	16%	16%	
small business deduction	0	0	0	-40,000	-48,000	
accelerated limit	300,000	300,000	300,000	300,000	300,000	
prorated accelerated limit	0	0	0	300,000	300,000	
excess over SBD	70/	70/	70/	50,000	0	
accelerated reduction rate accelerated reduction	<mark>- 7%</mark> 0	7% 0	7% 0	-3,500	7% 0	
general reduction rate	1.00%	3.00%	5.00%	7.00%	7.00%	
general tax reduction	-2,646	-30,202	-50,336	-49,470	-53,263	
surtax rate	1.12%	1.12%	1.12%	1.12%	1.12%	
surtax	2,963	11,275	11,275	11,275	11,882	
total federal tax	74,394	262,955	242,821	200,186	207,672	988,02
provincial base rate provincial base taxes	12.50% 33,070	12.50% 125,840	12.50% 125,840	14.00% 140,941	14.00% 148,527	
provincial SBD limit	280,000	280,000	320,000	400,000	400,000	
prorated SBD	70,575	280,000	320,000	400,000	400,000	
provincial SBD rate	6.50%	6.50%	7.00%	8.50%	8.50%	
SB deduction	-4,587	-18,200	-22,400	-34,000	-34,000	
income in excess of SBD limit	0	726,719	686,719	606,719	660,906	
surtax rate surtax	4.33% 0	4.33% 18,200	4.67% 22,400	4.67% 28,316	4.67% 30,844	
surtax	0	18,200	22,400	28,310	30,644	
total provincial tax	28,482	125,840	125,840	135,256	145,371	560,790
TOTAL TAXES	102,876	388,795	368,660	335,442	353,044	1,548,818
weighted average rate	38.89%	38.62%	36.62%	33.32%	33.28%	
Federal LCT						
taxable capital	16,104,265	16,104,265	16,104,265	16,104,265	16,104,265	
capital deduction	10,000,000		10,000,000	50,000,000	50,000,000	
part I.3 tax rate	6,104,265 0.225%	6,104,265 0.225%	6,104,265 0.225%	0.200%	0.175%	
part I.3 tax	13,735	13,735	13,735	0.20070	0.17370	
Less Surtax	-2,963	-11,275	-11,275	-11,275	-11,882	
Net Part I.3	10,772	2,459	2,459	0	0	
Ontario Capital Tax						
taxable capital		16,104,265		16,104,265	16,104,265	
capital deduction	5,000,000 11,104,265	5,000,000 11,104,265	5,000,000 11,104,265	5,000,000 11,104,265	7,500,000 8,604,265	
Canital Tay Pata	0.207	0.307			0.364	
Capital Tax Rate	0.3% 33,313	0.3% 33,313	0.3% 33,313	0.3% 33,313	0.3% 25,813	
Total Toyos	146.060	424.567	404 433	260 755	270.057	1 722 572
Total Taxes	146,960	424,567	404,433	368,755	378,857	1,723,572

tax year	2001	2002	2003	2004
days in the year	92	365	365	365
taxable income	326,240	1,282,151	1,362,708	1,471,975
Federal				
base rate	38.00%	38.00%	38.00%	38.00%
base taxes	123,971	487,217	517,829	559,351
federal tax abatement (10%)	-32,624	-128,215	-136,271	-147,198
small bus. Limit	200,000	200,000	225,000	250,000
prorated limit for short year	50,411	200,000	225,000	250,000
SBD reduction due to large capital	61,544	244,171	274,692	0
adjusted small bus limit	0	0	0	250,000
Small bus ded rate	16%	16%	16%	16%
small business deduction	0	0	0	-40,000
accelerated limit	300,000	300,000	300,000	300,000
prorated accelerated limit	0	0	0	300,000
excess over SBD	0	0	0	50,000
accelerated reduction rate	7%	7%	7%	7%
accelerated reduction	0	0	0	-3,500
general reduction rate	1.00%	3.00%	5.00%	7.00%
general tax reduction	-3,262	-38,465	-68,135	-82,038
surtax rate	1.12%	1.12%	1.12%	1.12%
surtax	3,654	14,360	15,262	16,486
total federal tax	91,739	334,898	328,685	303,101
	28.12%	26.12%	24.12%	20.59%
PROVINCIAL				
provincial base rate	12.50%	12.50%	12.50%	14.00%
provincial base taxes	40,780	160,269	170,339	206,077
provincial SBD limit	280,000	280,000	320,000	400,000
prorated SBD	70,575	280,000	320,000	400,000
provincial SBD rate	6.50%	6.50%	7.00%	8.50%
SB deduction	-4,587	-18,200	-22,400	-34,000
income in excess of SBD limit	46,240	1,002,151	1,042,708	1,071,975
surtax rate	4.33%	4.33%	4.67%	4.67%
surtax	2,002	18,200	22,400	34,000
total provincial tax	38,195	160,269	170,339	206,077

499,024 36.62%		9,177 1.59%
36.62%	36.62% 3.	1.59%
C 404 3CE	265 46404265 4640	4.265
		4,265
10,000,000	000 10,000,000 50,00	0,000
6,104,265	265 6,104,265	0
0.225%	25% 0.225% 0	<mark>200%</mark>
13,735	735 13,735	0
-15,262	360 -15,262 -1	6,486
0	0 0	0
16,104,265	265 16,104,265 16,10	4,265
5,000,000	00 5,000,000 5,000	,000
5,000,000 11,104,265	00 5,000,000 5,000 265 11,104,265 11,10	0,000 4,265
5,000,000	00 5,000,000 5,000 265 11,104,265 11,10 .3% 0.3%	,000
5	000 5, 265 11	,000,000 5,000 1,104,265 11,10 0.3%

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2005
     365
1,494,137
  38.00%
 567,772
 -149,414
 300,000
 300,000
 300,000
    16%
 -48,000
 300,000
 300,000
       0
      7%
       0
   7.00%
  -83,590
   1.12%
  16,734
 303,503
           1,361,926
  20.31%
  14.00%
 209,179
 400,000
 400,000
   8.50%
 -34,000
1,094,137
   4.67%
  34,000
```

209,179

784,058

14.00% 512,682 2,145,984 34.31%

16,104,265 50,000,000 0 0.175% 0 -16,734

16,104,265 7,500,000 8,604,265

0.3% 25,813

538,495 2,315,128

Erie Thames Customers

 Pils Disposition
 -\$ 271,948.00

 Interest May to Dec 2012
 -\$ 1,976.00

 Interest Jan to Dec 2013
 -\$ 2,964.00

 Total Pils Disposition
 -\$ 276,888.00

Rate Class	Allocation %	Allocated \$	Variable billing Determinants	PILS Rate Rider	
Residential	55.090%	-\$ 152,537.60	119,707,075	-\$ 0.0013	kWh
GS<50	17.700%	-\$ 49,009.18	37,037,700	-\$ 0.0013	kWh
GS>50	15.600%	-\$ 43,194.53	39,648	-\$ 1.0895	kW
GS>1000	6.000%	-\$ 16,613.28	123,604	-\$ 0.1344	kW
Large Use	4.700%	-\$ 13,013.74	160,146	-\$ 0.0813	kW
Unmetered	0.310%	-\$ 858.35	545,982	-\$ 0.0016	kWh
Streetlight	0.500%	-\$ 1,384.44	10,730	-\$ 0.1290	kW
Sentinel Light	0.100%	-\$ 276.89	603	-\$ 0.4592	kW
		-\$ 276,888.00			

Allocation % is from 2005 approved rate model PILS tab Variable Billing determinants is from 2012 Cost of Service DVAD rate calculator.

WPPI Customers

 Pils Disposition
 \$ 83,577.98

 Interest May to Dec 2012
 \$ 528.33

 Interest Jan to Dec 2013
 \$ 792.49

 Total Pils Disposition
 \$ 84,898.79

Rate Class	Allocation %	Allocated \$	2010 Customer Counts	PILS Rate Rider	One time Payment
Residential	49.900%	\$ 42,364.50	27,963,560	\$ 0.0015	Per Customer
GS<50	15.200%	\$ 12,904.62	16,297,712	\$ 0.0008	Per Customer
GS>50	34.400%	\$ 29,205.19	78,630	\$ 0.3714	Per Customer
Unmetered	0.006%	\$ 5.09	166,487	\$ 0.0000	Per Connection
Streetlight	0.461%	\$ 391.38	2,896	\$ 0.1351	Per Connection
Sentinel Light	0.009%	\$ 7.64	64	\$ 0.1194	Per Connection
		\$ 84,878.42	44,509,349		

Allocation % is from 2005 approved rate model PILS tab Variable Billing determinants is from 2012 Cost of Service DVAD rate calculator.

Clinton Power Customers

 Pils Disposition
 -\$ 3,317.00

 Interest May to Dec 2012
 -\$ 24.00

 Interest Jan to Dec 2013
 -\$ 36.00

 Total Pils Disposition
 -\$ 3,377.00

Rate Class	Allocation %	Allocated \$	2010 Customer Counts	PILS Rate Rider	One time Payment
Residential	57.674%	-\$1,947.65	1,414	-\$ 1.3776	Per Customer
GS<50	20.244%	-\$ 683.64	221	-\$ 3.0934	Per Customer
GS>50	21.768%	-\$ 735.11	17	-\$ 43.2415	Per Customer
Unmetered	0.000%	\$ -	11	\$ -	Per Connection
Streetlight	0.270%	-\$ 9.12	709	-\$ 0.0129	Per Connection
Sentinel Light	0.044%	-\$ 1.49	38	-\$ 0.0391	Per Connection
		-\$3,377.00	2,410		

Allocation % is from 2005 approved rate model PILS tab Variable Billing determinants is from 2012 Cost of Service DVAD rate calculator. Ontario Energy Board P.O. Box 2319 26th. Floor 2300 Yonge Street Toronto ON M4P 1E4 Telephone: 416- 481-1967 Facsimile: 416- 440-7656 Toll free: 1-888-632-6273

Commission de l'Énergie de l'Ontario C.P. 2319 26e étage 2300, rue Yonge Toronto ON M4P 1E4 Téléphone; 416- 481-1967 Télécopieur: 416- 440-7656 Numéro sans frais: 1-888-632-6273



BY PRIORITY POST

2002 April 2

Robert Hume President West Perth Power Inc. 132 St. George Street P.O. Box 220 Mitchell, ON NOK 1N0

Dear Mr. Hume:

Re: West Perth Power Inc.

Market Adjusted Rate of Return (MARR) Application

Board File No. RP-2002-0029/EB-2002-0038

The Board has today issued its Decision and Order in the above matter and an executed copy is enclosed herewith.

Yours truly,

Peter H. O'Dell

Assistant Board Secretary



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

AND IN THE MATTER OF an Application by West Perth Power Inc. for an order or orders approving or fixing just and reasonable rates.

BEFORE:

Paul Vlahos

Vice Chair and Presiding Member

George Dominy
Vice Chair and Member

DECISION AND ORDER

On December 21, 2001 the Ontario Energy Board ("the Board") issued filing guidelines to all electricity distribution utilities for the March 1, 2002 distribution rate adjustments. Supplemental instructions were issued on January 18, 2002.

West Perth Power Inc. ("the Applicant") filed an Application ("the Application"), dated January 25, 2002, for an order or orders under section 78 of the *Ontario Energy Board Act, 1998* approving or fixing just and reasonable rates for the distribution of electricity, effective May 1, 2002.

The Board published a generic Notice in newspapers across Ontario informing ratepayers of the distribution rate adjustments to be effective no earlier than March 1, 2002 and providing the opportunity for ratepayers to participate in the proceeding or comment on the utility's application. In response to the Board's generic Notice, the Board received a total of 148 submissions in the form of a letter, facsimile, or e-mail. The total may be apportioned to the following four categories:

- 100 were copies of a template submission seeking an oral hearing, wanting to make oral submissions, claiming that rates are not just and reasonable. Another 9 were of the same template but indicated they did not wish to make an oral submission.
- 10 indicated that there should be an oral hearing and wanted to make a submission.
- 11 indicated that there should be an oral hearing but did not wish to make an oral submission.
- 18 made substantive submissions.

In some cases the submission named a specific electricity distributor, in other cases it did not. The Applicant was not named in any of the submissions.

By letter dated February 11, 2002 the Board directed electricity distributors to serve the Notice to the municipal corporation in the distributors' service area. No submissions were received.

The Applicant applied to adjust its distribution rates for the following:

- Input Price Inflation (IPI) and Productivity Factor as provided for in the Performance Based Regulation (PBR) Plan.
- the second of three installments of the utility's incremental Market
 Adjusted Revenue Requirement (MARR), \$27,580.
- the 2001 deferred Payments in Lieu of Taxes (PILs), \$31,622.
- the 2002 Payments in Lieu of Taxes (PILs), \$42,932.
- a change in the Applicant's late payment penalty and a provision for the revenue losses incurred by this change, \$8,991.

Copies of the Application and supporting material are available for review at the Board's offices.

While the Board has considered all of the evidence filed in this proceeding, the Board has only referenced the evidence to the extent necessary to provide background to its findings.

Board Findings

As noted above, a number of persons have written to the Board requesting that the Board hold an oral hearing in the matter of the applications by electricity distributors. Under subsection 5.1(2) of the *Statutory Powers Procedure Act*, the Board shall not hold a written hearing where a party satisfies it that there is good reason not to hold a written hearing, in which case the Board will proceed by way of an oral or electronic hearing. Good reasons for proceeding by way of an oral hearing may include the existence of questions of credibility in which the Board will be assisted by the ability to observe the demeanor of witnesses or the complexity of evidence which parties should have the ability to test through cross-examination. Another good reason may be where an oral hearing would allow the Board to more expeditiously deal with an application.

The persons who have requested an oral hearing have not cited any such reasons but have in most cases merely stated that "the rates are not just and reasonable" and that they "would like the opportunity to present to the Board on this matter".

The current proceeding is an extension of the process undertaken by the Board to restructure Ontario's electricity distribution industry. To facilitate this work, the Board developed a regulatory framework that was the result of extensive consultation and public hearings. The current applications are the result of this framework, which is largely formulaic and includes for the first time the provision for the legislative requirement of PILs.

Persons have received an opportunity to make their concerns known to the Board through the published Notice which invited written submissions on the applications. The Board notes that a written hearing is a public process in which all documents received by the Board are available to the public. The Board further notes that most of the issues raised by the submissions of the persons requesting an oral hearing are outside of the scope of the Board's jurisdiction in this proceeding. For example, some persons raised issues of privatization of

electricity services and limitations in international trade agreements on the ability of the government to make changes to Ontario's electricity system in the future. These are not relevant to the Board's duty in this proceeding to approve just and reasonable rates for an individual distributor regulated by the Board.

Therefore, the Board has decided not to hold an oral hearing in this matter.

The Board adjusts the Applicant's proposals for the following reasons. Since the 2001 rates are to be effective and implemented May 1, 2002, the Applicant should not have included the 1st 1/3 incremental MARR in the calculation of the 2001 PILs. For 2001, the Applicant did not include Deemed Interest Expense Incurred, as a result the wrong Corporate Tax Rate was applied. For 2002, the Applicant prorated Regulatory Net Income and Interest instead of using the annual total. As a result,

- the 2001 deferred Payments in Lieu of Taxes (PILs) amount was adjusted to correct for an overstatement of \$20,769.
- the 2002 Payments in Lieu of Taxes (PILs) amount was adjusted to correct for an overstatement of \$2,268.

Subject to these adjustments, the Board finds that the Applicant's proposals conform with the Board's earlier decisions, directives and guidelines and the resulting rates are just and reasonable.

THE BOARD ORDERS THAT:

- The rates set out in Appendix "A" of this Order are approved effective
 May 1, 2002.
- 2) The Applicant shall notify its customers of the rate changes coincident with the first bill reflecting the new rates.

DATED at Toronto, April 2, 2002.

ONTARIO ENERGY BOARD

Peter H. O'Dell

Assistant Board Secretary

Appendix "A"

RP-2002-0029 EB-2002-0038

April 2, 2002

ONTARIO ENERGY BOARD

Peter H. O'Dell Assistant Board Secretary

West Perth Power Inc. Schedule of Rates and Charges

Effective May 1, 2002

Time Periods for Time of Use (Eastern Standard Time)

Winter: All Hours, October 1 through March 31 Summer: All Hours, April 1 through September 30

Peak: 0700 to 2300 hours (local time) Monday to Friday inclusive, except for public holidays

including New Year's Day, Good Friday, Victoria Day, Canada Day, Civic Holiday (Toronto)

Labour Day, Thanksgiving Day, Christmas Day and Boxing Day.

Off Peak: All Other Hours.

Cost of Power rates valid only until subsection 26(1) of the Electricity Act, 1998 comes into effect.

RESIDENTIAL

Monthly Service Charge	(per month)	\$ 12.34
Distribution Volumetric Rate	(per kWh)	\$ 0.0075
Cost of Power Rate	(per kWh)	\$ 0.0771

GENERAL SERVICE < 50 KW

Monthly Service Charge	(per month)	\$10.81
Distribution Volumetric Rate	(per kWh)	\$0.0124
Cost of Power Rate	(per kWh)	\$0.0760

GENERAL SERVICE > 50 KW (Non Time of Use)

Monthly Service Charge	(per month)	\$187.99
Distribution Volumetric Rate	(per kW)	\$1.8725
Cost of Power Demand Rate	(per kW)	\$7.5697
Cost of Power Energy Rate	(per kWh)	\$0.0535

SENTINEL LIGHTS (Non Time of Use)

Monthly Service Charge	(per connection)	\$0.21
Distribution Volumetric Rate	(per kW)	\$0.7637
Cost of Power Demand Rate	(per kW)	\$23.6509

STREET LIGHTING (Time of Use)

Monthly Service Charge	(per connection)	\$0.27
Distribution Volumetric Rate	(per kW)	\$1.0698
Cost of Power - Winter	(per kW)	\$33.9612
Cost of Power - Summer	(per kW)	\$13.3220

\$0.27

(per connection)

West Perth Power Inc. Schedule of Rates and Charges - Page 2

Effective May 1, 2002

UN-METERED SCATTERED LOADS

Un-metered scattered loads such as traffic lights, cable amplifiers and radio antennae will be billed as Street Lighting (Time of Use) class, a monthly service charge plus demand charges based on estimates (0.5 kW for telephone booths and 0.20 kW for traffic lights).

Monthly Service Charge

	Distribution Volumetric Rate	(per kW)	\$1.0698
	Cost of Power Rate - Winter	(per kW)	\$33.9612
	Cost of Power Rate - Summer	(per kW)	\$13.3220
SPECIFIC SERVICE CHARGES			
OF EOII TO DETITIVE OTTATIONED			
New Account Setup			\$ 7.00
·			
Late Payment Charge	(per month)		1.50%
	(per annum)		19.56%
Returned Cheque			\$8.40
Collection of Account Charge		•	
Regular	Hours		\$6.00
After Re	gular Hours		\$7.50
Meter Dispute Charge			
Disconnect/Reconnect Charges (non Payment of Account)		
At Mete	r - During Regular Hours		\$17.60
At Mete	r - After Hours		\$27.80
Reconnection at Pole			
Regular	Hours		\$ 17.60
After Re	gular Hours		\$ 27.80

Ontario Energy **Board** P.O. Box 2319 2300 Yonge Street 26th. Floor

de l'Ontario C.P. 2319 2300, rue Yonge 26e étage Toronto ON M4P 1E4 Toronto ON M4P 1E4 Telephone: (416) 481-1967 Téléphone; (416) 481-1967 Facsimile: (416) 440-7656 Télécopieur: (416) 440-7656

Commission de l'Énergie



March 15, 2004

Robert Hume President West Perth Power Inc. 132 St. George Street Mitchell ON **NOK 1NO**

Dear Mr. Hume:

Distribution Rate Application Re:

Board Decision and Order and Interim Rate Schedule

Attached is the Board's Decision and Order and Interim Rate Schedule with respect to your company's distribution rate application regarding the partial recovery of Regulatory Assets.

Yours truly,

Peter H. O'Dell **Assistant Secretary**

cc. Intervenors of record



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

AND IN THE MATTER OF an Application by West Perth Power Inc. for an order or orders approving or fixing just and reasonable rates.

BEFORE:

Bob Betts

Presiding Member

Paul Vlahos Member

DECISION AND ORDER

On January 15, 2004 the Ontario Energy Board ("the Board") issued filing guidelines to all electricity distribution utilities for distribution rate adjustments related to the recovery of Regulatory Assets, to be effective March 1, 2004 and implemented on April 1, 2004.

The Applicant filed an application for such adjustment. Notice of the proceeding was published on February 5, 2004 in major newspapers in the province.

While the Board had originally intended to approve the disposal of RSVA amounts on a final basis, on analysis of the applications by distributors and the reporting of RSVA amounts in these applications, the Board has now determined that all rate changes should be interim. In the Board's view, it would be premature to set these rates final based on the quality of the data contained in many of the applications and the fact that the audit sampling process by the Board has not been completed.

The Board received some interventions in these proceedings, mainly concerned with Phase Two of the process. The only intervenor to make specific submissions on Phase One of the proceeding was the School Energy Coalition, ("SEC") who objected to any interim increase in rates over and above the RSVA amounts on the basis that appropriate

evidence had not been filed on these amounts. The Board is not convinced by SEC's arguments and sees no reason that Phase One cannot proceed. Phase One only contemplates partial recovery on an interim basis at this time. In Phase Two, the Board will review all applications to ensure that only prudent and reasonably incurred costs are recovered over the four year period mandated by the Minister.

In light of the above, the Board finds that it is in the public interest to order as follows.

THE BOARD ORDERS THAT:

- The rate schedule attached is approved on an interim basis, effective March 1, 2004, to be implemented on April 1, 2004. All other rates currently in effect that are not shown on the attached schedule remain in force. If the Applicant's billing system is not capable of prorating to accommodate the April 1, 2004 implementation date, the new rates shall be implemented with the first billing cycle for electricity taken or considered to have been taken from April 1, 2004.
- 2) The Applicant shall notify its customers of the rate changes by including the brochure provided by the Board through a different process, no later than with the first customer bill reflecting the new rates, and provide to the Board samples of any other notices sent by the Applicant to its customers with respect to the rate changes. The Board expects the Applicant to provide notice to all customers about the rate changes, no later than with the first bill reflecting the new rates.

DATED at Toronto, March 15, 2004

ONTARIO ENERGY BOARD

Peter H. O'Dell Assistant Secretary

Interim Rates West Perth Power Inc.

RP-2004-0113 EB-2004-0099

Schedule of Changed Distribution Rates and Charges

Effective Date: March 1, 2004 Implementation Date: April 1, 2004

RESIDENTIAL

RESIDENTIAL				
	Monthly Service Charge	(per month)	\$12.34	
	Distribution Volumetric Rate	(per kWh)	\$0.0083	
GENERAL SERV	ICE < 50 KW			
	Monthly Service Charge	(per month)	\$10.81	
	Distribution Volumetric Rate	(per kWh)	\$0.0133	
GENERAL SERVICE > 50 KW (Non Time of Use)				
	Monthly Service Charge	(per month)	\$187.99	
	Distribution Volumetric Rate	(per kW)	\$2.6357	
SENTINEL LIGHTS (Non Time of Use)				
	Monthly Service Charge	(per connection)	\$0.21	
	Distribution Volumetric Rate	(per kW)	\$1.3042	
STREET LIGHTING (Time of Use)				
	Monthly Service Charge	(per connection)	\$0.27	
	Distribution Volumetric Rate	(per kW)	\$1.3092	

UNMETERED SCATTERED LOAD

Billed at the Streetlighting Rate

ONT ENERGY BOARD

JOB #399

DATE TIME 3/15 2:43P 001

TO/FROM 702092#915193488949 G3--S

MODE

MIN/SEC 02' 47"

PGS

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STATUS OK

Ontario Energy Board P.O. Box 2319 2300 Yonge Street 26th, Floor

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Commission de l'Énergie

de l'Ontario C.P, 2319 2300, rue Yonge 26e étage Toronto ON M4P 1E4



FACSIMILE/TÉLÉCOPIE

DATE:

NAME:

Robert Hume

COMPANY: West Perth Power Inc.

FAX NO. & CITY:

1-519-348-8949

FROM:

Peter O'Dell

FILE NO.

FAX NO.

(416) 440-7656

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Commission de l'Énergie



March 28, 2005

BY PRIORITY POST

J. David Southam President West Perth Power Inc. 132 St. George Street Mitchell ON N0K 1N0

Dear Mr. Southam:

Re: 2005 Electricity Distribution Rates

Board Decision and Order

Board File No. RP-2005-0013/EB-2005-0094

The Board has now issued its Decision and Order for the above referenced proceeding and a copy is enclosed.

Yours truly,

Peter H. O'Dell Assistant Board Secretary



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

AND IN THE MATTER OF an Application by **West Perth Power Inc.** for an order or orders approving or fixing just and reasonable rates.

BEFORE:

Gordon Kaiser

Vice Chair and Presiding Member

Paul Vlahos Member

Pamela Nowina

Member

DECISION AND ORDER

Background and Application

In November 2003 the Ontario government announced that it would permit local distribution companies to apply to the Board for the next installment of their allowable return on equity beginning March 1, 2005. The Government also indicated that the Board's approval would be conditional on a financial commitment to reinvest in conservation and demand management initiatives, an amount equal to one year's incremental returns.

Also in November 2003, the Government announced, in conjunction with the introduction of Bill 4, the *Ontario Energy Board Amendment Act, (Electricity Pricing), 2003*, that electricity distributors could start recovering Regulatory Assets in their rates, beginning March 1, 2004, over a four year period.

In February and March, 2004, the Board approved the applications of distributors to recover 25% of their December 31, 2002 Regulatory Asset balances (or additional amounts for rate stability) in their distribution rates on an interim basis effective March 1, 2004 and implemented on April 1, 2004.

On December 20, 2004 the Board issued filing guidelines to all electricity distribution utilities for the April 1, 2005 distribution rate adjustments. The guidelines allowed the applicants to recover three types of costs. These costs concern (i) the rate recovery of the third tranche of the allowable return on equity (Market Adjusted Revenue Requirement or "MARR"), (ii) the 2005 proxy allowance for payments in lieu of taxes ("PILs") and (iii) a second installment of the recovery of Regulatory Assets.

A generic Notice of the proceeding was published on January 25, 2005 in major newspapers in the province, which provided a 14 day period for submissions from interested parties. On February 4, 2005, the Board issued Procedural Order No. 1, providing for an extension for submissions until February 16, 2005 and also providing for reply submissions from applicants and other parties.

The Applicant filed an application for adjustments to their rates for the following amounts:

MARR: \$ 27,580

2005 PILs Proxy: \$ 38,743

Regulatory Assets Second Tranche: \$ 119,866

Submissions

The Board received one submission which addressed the 2005 rate setting process in general. This submission was made by School Energy Coalition (SEC). SEC objected to the guideline which caused the recovery of the 2005 PILs proxy to be reflected only on the variable charge. SEC was also concerned that monthly service charges and overall distribution charges varied significantly between utilities across the province. SEC also raised concerns regarding the consistency of, and access to, information on the applications as filed by the utilities.

Reply submissions to SEC's general submissions were received from the Coalition of Large Distributors, the Electricity Distributors Association, Hydro One Networks, and the LDC Coalition (a group of 7 distributors). These parties generally argued against the recommendations put forward by SEC, by and large indicating that the Board's existing processes for 2006 and 2007 have been planned to address these issues going forward and that these issues should not be added to the 2005 rates adjustment process.

The Applicant was not specifically named in any of these submissions.

The full record of the proceeding is available for review at the Board's offices.

Board Findings

The Board first addresses the general submission of SEC. While SEC raises important issues regarding electricity distribution rates, the Board has put in place a process which will address most of the issues raised by SEC on a comprehensive basis with coordinated cost of service, cost allocation and cost of capital studies for all distributors in 2006, 2007 and 2008. The Board does agree

that unless there are compelling reasons to diverge from the Board's original filing guidelines for the 2005 distribution rate adjustment process, distributors should follow the guidelines in their applications.

The Board finds that the application conforms with earlier decisions of the Board (including approval for the Applicant's Conservation and Demand Management plan), directives and guidelines.

The Board will issue a separate decision on cost awards.

THE BOARD ORDERS THAT:

- The rate schedule attached as Appendix "A" is approved effective March 1, 2005, to be implemented on April 1, 2005. All other rates currently in effect that are not shown on the attached schedule remain in force. If the Applicant's billing system is not capable of prorating to accommodate the April 1, 2005 implementation date, the new rates shall be implemented with the first billing cycle for electricity consumed or estimated to have been consumed after April 1, 2005.
- 2) The Applicant shall notify its customers of the rate changes, no later than with the first bill reflecting the new rates and include the brochure provided by the Board.

DATED at Toronto, March 28, 2005

ONTARIØÆNERGY BOARD

Peter H. O'Dell

Assistant Board Secretary

Appendix "A"

RP-2005-0013 EB-2005-0094

March 28, 2005

ONTARIO ENERGY BOARD

West Perth Power Inc. Schedule of Changed Distribution Rates and Charges

Effective Date: March 1, 2005 Implementation Date: April 1, 2005

RESIDENTIAL

Monthly Service Charge	(per month)	\$11.93
Distribution Volumetric Rate	(per kWh)	\$0.0104
GENERAL SERVICE < 50 KW		
Monthly Service Charge	(per month)	\$10.40
Distribution Volumetric Rate	(per kWh)	\$0.0148
GENERAL SERVICE > 50 KW (Non Time of Use)		
Monthly Service Charge	(per month)	\$181.81
Distribution Volumetric Rate	"(per kW)	\$2.8126
SENTINEL LIGHTS (Non Time of Use)		
Monthly Service Charge	(per connection)	\$0.22
Distribution Volumetric Rate	(per kW)	\$1.6091
STREET LIGHTING (Time of Use)		
Monthly Service Charge	(per connection)	\$0.26
Distribution Volumetric Rate	(per kW)	\$1.8198
UNMETERED SCATTERED LOAD		
Monthly Service Charge	(per connection)	\$0.25
Distribution Volumetric Rate	(per kW)	\$2.4274

The rates on this schedule include an interim recovery of Regulatory Assets.

SHEET 1 - 2001 OEB Approved Rate Schedule

V2

NAME OF UTILITY NAME OF CONTACT E- Mail Address VERSION NUMBER Date West Perth Power Inc.
Robert Hume

1
25-Jan-02

LICENCE NUMBER

PHONE NUMBER 519-396-3485 ext 211

res 1/3 marr

Enter the values for your 2001 OEB approved distribution rates in the appropriate areas which are highlighted in yellow.

2001 2002 pils 2.6% pils and all 2.6%

1.0%

RESIDENTIAL

DISTRIBUTION KWH RATE \$0.0066

MONTHLY SERVICE CHARGE (Per Customer) \$10.82

COST OF POWER KWH RATE \$0.0771

RESIDENTIAL (TIME OF USE)

DISTRIBUTION KWH RATE \$0.0000

MONTHLY SERVICE CHARGE (Per Customer) \$0.00

COST OF POWER TIME OF USE RATES WINTER PEAK WINTER OFF- SUMMER PEAK SUMMER OFF-

PEAK PEAK \$/KWH \$/KWH \$/KWH \$0.0000 \$0.0000 \$0.0000

GENERAL SERVICE < 50 KW

DISTRIBUTION KWH RATE \$0.0110

MONTHLY SERVICE CHARGE (Per Customer) \$9.43

COST OF POWER KWH RATE \$0.0760

GENERAL SERVICE < 50 KW (TIME OF USE)

DISTRIBUTION KWH RATE

MONTHLY SERVICE CHARGE (Per Customer)

COST OF POWER TIME OF USE RATES WINTER PEAK WINTER OFF- SUMMER PEAK SUMMER OFF- PEAK PEAK

PEAK PEAK \$/KWH \$/KWH \$/KWH

GENERAL SERVICE > 50 KW (NON TIME OF USE)

DISTRIBUTION KW RATE \$1.6582

MONTHLY SERVICE CHARGE (Per Customer) \$164.83

COST OF POWER KW RATE \$7.5697

COST OF POWER KWH RATE \$0.0535

GENERAL SERVICE > 50 KW (TIME OF USE)

DISTRIBUTION KW RATE \$0.0000

MONTHLY SERVICE CHARGE (Per Customer) \$0.00

COST OF POWER TIME OF USE RATES WINTER PEAK SUMMER PEAK WINTER PEAK WINTER PEAK SUMMER OFF-

PEAK PEAK PEAK \$/KW \$/KWH \$/KWH \$/KWH \$/KWH \$0.00 \$0.000 \$0.0000 \$0.0000

GENERAL SERVICE INTERMEDIATE USE

DISTRIBUTION KW RATE \$0.0000

MONTHLY SERVICE CHARGE (Per Customer) \$0.00

COST OF POWER TIME OF USE RATES WINTER PEAK SUMMER PEAK WINTER PEAK WINTER OFF- SUMMER PEAK SUMMER OFF-

PEAK PEAK PEAK \$/KW \$/KWH \$/KWH \$/KWH \$/KWH \$0.00 \$0.000 \$0.000 \$0.0000 \$0.0000

LARGE USE

DISTRIBUTION KW RATE \$0.0000

MONTHLY SERVICE CHARGE (Per Customer) \$0.00

COST OF POWER TIME OF USE RATES WINTER PEAK SUMMER PEAK WINTER PEAK WINTER OFF- SUMMER PEAK SUMMER OFF- PEAK PEAK

\$/KW \$/KWH \$/KWH \$/KWH \$/KWH \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000

SENTINEL LIGHTS (NON TIME OF USE)

DISTRIBUTION KW RATE \$0.7261

MONTHLY SERVICE CHARGE (Per Connection) \$0.20

COST OF POWER KW RATE \$23.6509

OR

SENTINEL LIGHTS (TIME OF USE)

DISTRIBUTION KW RATE

MONTHLY SERVICE CHARGE (Per Connection)

COST OF POWER TIME OF USE RATES WINTER PEAK SUMMER PEAK

\$/KW \$/KW

STREET LIGHTING (NON TIME OF USE)

DISTRIBUTION KW RATE

MONTHLY SERVICE CHARGE (Per Connection)

COST OF POWER KW RATE

STREET LIGHTING (TIME OF USE)

DISTRIBUTION KW RATE \$0.9382

MONTHLY SERVICE CHARGE (Per Connection) \$0.24

COST OF POWER TIME OF USE RATES

WINTER PEAK SUMMER PEAK \$/KW \$/KW \$13.39612 \$13.3220

MISCELLANEOUS CHARGES

ADD 2001 OEB APPROVED MISCELLANEOUS CHARGES BELOW.

Please enter these charges exactly as they are entered in your current approved rate schedule Please add your specific charges as necessary.

New Account Setup Change of Occupancy Account History Administration Fee Current Year Data Each Additional Year Data		\$ 7.00
Arrear's Certificate		
Late Payment		5.00%
Dispute Involvement Charge		
Returned Cheque		\$8.40
Collection of Account Chrge - regular hrs.		\$6.00
Collection of Account Chrge - after hours		\$ 7.50
Disconnect/Reconnect Charges (non payme	ent of account)	
At Meter - During Regular Hou	rs .	\$17.60
At Meter - After Hours		\$27.80
Reconnection at pole - regular hours		\$ 17.60
Reconnection at pole - after hours		\$ 27.80
After Hours High Voltage Station Outage		
Residential Service 2nd Visit to Connect Ne	w Service	\$ 5.00
Residential Service After Hours Visit to Con	nect New Service	\$ 7.50
Diversity Adjustment Credit (per KW)	Winter	
(discontinued at Market Opening)	Summer	

com

0.9%

2.3% 2.3%

SHEET 2 - 2002 Rate Schedule including 2nd Year PBR Adjustment

NAME OF UTILITY West Perth Power Inc. NAME OF CONTACT Robert Hume E- Mail Address **VERSION NUMBER**

LICENCE NUMBER PHONE NUMBER (519) 348-8458

ED-1999-0057

Date 25-Jan-02 Enter the IPI for 2001 when released by the Board in January.

IPI	PF	Adjustment Factor
0.4%	-1.5%	-1.1%

This schedule includes distribution rates which have been adjusted for the IPI - PF 2nd year PBR rate adjustment.

98.90% of current rates

RESIDENTIAL

DISTRIBUTION KWH RATE \$0.006527 MONTHLY SERVICE CHARGE (Per Customer) \$10.7010 COST OF POWER KWH RATE \$0.0771

RESIDENTIAL (TIME OF USE)

DISTRIBUTION KWH RATE \$0.000000 MONTHLY SERVICE CHARGE (Per Customer) \$0.0000

COST OF POWER TIME OF USE RATES WINTER PEAK WINTER OFF- SUMMER PEAK SUMMER OFF-

> **PEAK PEAK** \$/KWH \$/KWH \$/KWH \$/KWH \$0.0000 \$0.0000 \$0.0000 \$0.0000

GENERAL SERVICE < 50 KW

DISTRIBUTION KWH RATE \$0.010879 MONTHLY SERVICE CHARGE (Per Customer) \$9.3263 COST OF POWER KWH RATE \$0.07595

GENERAL SERVICE < 50 KW (TIME OF USE)

DISTRIBUTION KWH RATE \$0.000000

MONTHLY SERVICE CHARGE (Per Customer) \$0.0000

COST OF POWER TIME OF USE RATES WINTER PEAK WINTER OFF- SUMMER PEAK SUMMER OFF-

PEAK

PEAK \$/KWH \$/KWH \$/KWH \$/KWH \$0.0000 \$0.0000 \$0.0000 \$0.0000

GENERAL SERVICE > 50 KW (NON TIME OF USE)

DISTRIBUTION KW RATE \$1.639960 MONTHLY SERVICE CHARGE (Per Customer) \$163.0169 COST OF POWER KW RATE \$7.5697 COST OF POWER KWH RATE \$0.0535

GENERAL SERVICE > 50 KW (TIME OF USE)

DISTRIBUTION KW RATE \$0.000000

MONTHLY SERVICE CHARGE (Per Customer) \$0.0000

COST OF POWER TIME OF USE RATES WINTER PEAK SUMMER PEAK WINTER PEAK WINTER OFF- SUMMER PEAK

PEAK

\$/KW \$/KW \$/KWH \$/KWH \$/KWH \$0.00 \$0.00 \$0.000 \$0.000 \$0.0000

GENERAL SERVICE INTERMEDIATE USE

DISTRIBUTION KW RATE \$0.000000

MONTHLY SERVICE CHARGE (Per Customer) \$0.0000

COST OF POWER TIME OF USE RATES WINTER PEAK SUMMER PEAK WINTER PEAK WINTER OFF- SUMMER PEAK

PEAK

\$/KW \$/KW \$/KWH \$/KWH \$/KWH \$0.00 \$0.00 \$0.000 \$0.000 \$0.0000

LARGE USE

DISTRIBUTION KW RATE \$0.000000

MONTHLY SERVICE CHARGE (Per Customer) \$0.00

COST OF POWER TIME OF USE RATES WINTER PEAK SUMMER PEAK WINTER PEAK WINTER OFF- SUMMER PEAK

PEAK \$/KW \$/KWH \$/KWH

\$/KW \$/KW \$/KWH \$/KWH \$/KWH \$0.00 \$0.00 \$0.000 \$0.000 \$0.000

SENTINEL LIGHTS (NON TIME OF USE)

DISTRIBUTION KW RATE \$0.718113

MONTHLY SERVICE CHARGE (Per Connection) \$0.1978

COST OF POWER KW RATE \$23.6509

OR

SENTINEL LIGHTS (TIME OF USE)

DISTRIBUTION KW RATE \$0.0000

MONTHLY SERVICE CHARGE (Per Connection) \$0.00

COST OF POWER TIME OF USE RATES WINTER PEAK SUMMER PEAK

\$/KW \$/KW \$0.0000 \$0.0000

STREET LIGHTING (NON TIME OF USE)

DISTRIBUTION KW RATE \$0.0000

MONTHLY SERVICE CHARGE (Per Connection) \$0.0000

COST OF POWER KW RATE \$0.0000

OR

STREET LIGHTING (TIME OF USE)

DISTRIBUTION KW RATE \$0.9279

MONTHLY SERVICE CHARGE (Per Connection)

\$0.24

COST OF POWER TIME OF USE RATES

WINTER PEAK SUMMER PEAK \$/KW \$/KW \$33.9612 \$13.3220

SUMMER OFF-PEAK \$/KWH \$0.0000

SUMMER OFF-PEAK \$/KWH \$0.0000

SUMMER OFF-PEAK \$/KWH \$0.0000

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

NAME OF UTILITY
NAME OF CONTACT
E- Mail Address
VERSION NUMBER
Date

West Perth Power Inc.
Robert Hume

1
25-Jan-02

LICENCE NUMBER PHONE NUMBER

ED-1999-0057 (519) 348-8458

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

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

Enter the permanent revenue adjustment amount here: \$ 8,991.15 Cell G36 will be adjusted by this amount.

\$27,580,23

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

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

\$27,580,23

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

\$27,580.23

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

1999 Statistics by Class	kW	kWh	Number of Customers (Connections)	Distribution Revenues	1999 Revenue Shares	 2 1/3 MARR llocations
RESIDENTIAL CLASS	-	13,788,429	1,637	\$289,286.49	52.24%	\$ 19,104.86
GENERAL SERVICE <50 KW CLASS	-	5,915,453	246	\$88,430.74	15.97%	\$ 5,840.08
GENERAL SERVICE >50 KW NON TIME OF USE	82,302		23	\$173,336.65	31.30%	\$ 11,447.38
GENERAL SERVICE >50 KW TIME OF USE					0.00%	\$ -
INTERMEDIATE USE					0.00%	\$ -
LARGE USER CLASS					0.00%	\$ -
SENTINEL LIGHTS	33		15	\$57.00	0.01%	\$ 3.76
STREET LIGHTING CLASS	1,188		586	\$2,654.39	0.48%	\$ 175.30
TOTALS				\$553,765.27	1.00	\$ 36,571.38
	,	Allocated Total	for 2002 including	adjustments at Cell I	313 ==>	\$ 36,571.38

Residential Class

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

	F	VARIABLE CHARGE REVENUE Percentage 0.300		CHARGE REVENUE Percentage		SERVICE CHARGE REVENUE Percentage 0.700	A DIS	OTAL 2002 LLOCATED STRIBUTION REVENUE 100%
(A) ALLOCATED 2002 1/3 MARR REVENUE (Total in Cell G26 above)	\$	5,731.46	\$	13,373.40	\$	19,104.86		
(B) RETAIL KWH		13,788,429						
(C) NUMBER OF CUSTOMERS				1,637				
(D) ADDITIONAL DISTRIBUTION KWH RATE (\$/KWH) (A)/(B) (this amount is added to the kWh rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4))	\$0.000416						
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 2 at the total new Service Charge appears on the Rate Schedule on		eet 4)		\$0.6808				

General Service <50kW Class

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

	F	VARIABLE CHARGE REVENUE Percentage 0.700		SERVICE CHARGE EVENUE ercentage 0.300	A DI	TOTAL 2002 ALLOCATED STRIBUTION REVENUE
(A) ALLOCATED 2002 1/3 MARR REVENUE (Total in Cell G27 above)	\$	4,088.06	\$	1,752.02	\$	5,840.08
(B) RETAIL KWH		5,915,453				
(C) NUMBER OF CUSTOMERS				246		
(D) ADDITIONAL DISTRIBUTION KWH RATE (\$/KWH) (A)/(B (this amount is added to the kWh rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4))	\$0.000691				
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 2 the total new Service Charge appears on the Rate Schedule on		et 4)		\$0.5935		

General Service >50kW Class Non TOU

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

	•	•								
	(F	VARIABLE CHARGE REVENUE Percentage		CHARGE REVENUE Percentage		CHARGE REVENUE		SERVICE CHARGE REVENUE ercentage	A DIS	OTAL 2002 LLOCATED STRIBUTION REVENUE
		0.730		0.230		10070				
(A) ALLOCATED 2002 1/3 MARR REVENUE (Total in Cell G28 above)	\$	8,585.53	\$	2,861.84	\$	11,447.38				
(B) RETAIL KW		82,302								
(C) NUMBER OF CUSTOMERS				23						
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)		\$0.104317								
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 2 at the total new Service Charge appears on the Rate Schedule on		et 4)		\$10.3690						

General Service >50kW ClassTOU

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

Enter Your approved Variable Charge/Fixed Charge S	Split from	your	approv	/ed 20	01 RL	ID Mod	el i		
	VARIABLE CHARGE REVENUE Percentage		CHARGE REVENUE		CHARGE CHARGE REVENUE REVENUE		ALL(TAL 2002 OCATED RIBUTION VENUE)
						0%			
(A) ALLOCATED 2002 1/3 MARR REVENUE (Total in Cell G29 above)	\$	-	\$	-	\$	-			
(B) RETAIL KW		0							
(C) NUMBER OF CUSTOMERS				-					
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)	#DIV/0)!							
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 2 the total new Service Charge appears on the Rate Schedule on			#DI	V/0!					

Intermediate Class

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

		VARIABLE CHARGE REVENUE Percentage 0.400		RVICE ARGE /ENUE entage	ALL DIST	TAL 2002 OCATED RIBUTION EVENUE
		0.100	· ·	.000		10070
(A) ALLOCATED 2002 1/3 MARR REVENUE (Total in Cell G30 above)	\$	-	\$	-	\$	-
(B) RETAIL KW			0			
(C) NUMBER OF CUSTOMERS				-		
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (this amount is added to the kW rate shown on Sheet the total new rate appears on the Rate Schedule on \$	t 2 and	#DIV/0!				
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A) (this amount is added to the Service Charge shown of the total new Service Charge appears on the Rate Science (E) (E) (E) (E) (E) (E) (E) (E) (E) (E)	n Sheet 2 and		#0	OIV/O!		

Large User Class

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

	VARIABI CHARG REVENU Percenta	E JE	SERVICE CHARGE REVENUI	Ē E	TOTAL ALLOC DISTRIE REVE	ATED UTION
	0.400		0.600		100	1%
(A) ALLOCATED 2002 1/3 MARR REVENUE (Total in Cell G31 above)	\$	-	\$ -		\$	-
(B) RETAIL KW		0				
(C) NUMBER OF CUSTOMERS			-			
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)	#DIV/0	!				
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 2 at the total new Service Charge appears on the Rate Schedule on			#DIV/0!			

Sentinel Lighting Class

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

	•	•	•				
		(ARIABLE CHARGE EVENUE	C	ERVICE HARGE EVENUE	A DIS	OTAL 2002 LLOCATED STRIBUTION REVENUE
		P	ercentage	Pe	ercentage		
			0.400		0.600		100%
(A) ALLOCATED 2002 1/3 MARR REVENUE (Total in Cell G32 above)		\$	1.51	\$	2.26	\$	3.76
(B) RETAIL KW			33				
(C) NUMBER OF CUSTOMERS (Connections)					15		

(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4) \$0.045629

(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 2 and the total new Service Charge appears on the Rate Schedule on Sheet 4) \$0.0125

Streetlighting Class

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

	VARIABLE CHARGE REVENUE Percentage 0.400		R	SERVICE CHARGE EVENUE ercentage	A DI:	OTAL 2002 LLOCATED STRIBUTION REVENUE
		0. 100		0.000		10070
(A) ALLOCATED 2002 1/3 MARR REVENUE (Total in Cell G33 above)	\$	70.12	\$	105.18	\$	175.30
(B) RETAIL KW		1,188				
(C) NUMBER OF CUSTOMERS				586		
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)	(\$0.059023				
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12				\$0.0150		

(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 2 and the total new Service Charge appears on the Rate Schedule on Sheet 4)

·		

SHEET 4 - 2002 Base Rate Schedule including 2002 1/3 Incremental MARR Adjustment

NAME OF UTILITY
NAME OF CONTACT
E- Mail Address
VERSION NUMBER
Date

West Perth Power Inc.
Robert Hume

1
25-Jan-02

LICENCE NUMBER 0
PHONE NUMBER 519-396-3485 ext 211

This schedule includes the 2002 distribution rates which have been adjusted for the IPI - PF 2nd year PBR rate adjustment and the addition of the 2nd Installment of 1/3 Incremental MARR

This is the Base Rate Schedule which will be used as the base for the March 1, 2003 PBR Rate Adjustment

RESIDENTIAL

DISTRIBUTION KWH RATE \$0.0069

MONTHLY SERVICE CHARGE (Per Customer) \$11.38

COST OF POWER KWH RATE \$0.0771

RESIDENTIAL (TIME OF USE)

DISTRIBUTION KWH RATE \$0.0004

MONTHLY SERVICE CHARGE (Per Customer) \$0.68

COST OF POWER TIME OF USE RATES WINTER PEAK WINTER OFF- SUMMER PEAK SUMMER OFF-

PEAK PEAK \$/KWH \$/KWH \$/KWH \$0.0000 \$0.0000 \$0.0000 \$0.0000

GENERAL SERVICE < 50 KW

DISTRIBUTION KWH RATE \$0.0116

MONTHLY SERVICE CHARGE (Per Customer) \$9.92

COST OF POWER KWH RATE \$0.0760

GENERAL SERVICE < 50 KW (TIME OF USE)

DISTRIBUTION KWH RATE \$0.0007

MONTHLY SERVICE CHARGE (Per Customer) \$0.59

COST OF POWER TIME OF USE RATES WINTER PEAK WINTER OFF- SUMMER PEAK SUMMER OFF-

PEAK PEAK \$/KWH \$/KWH \$/KWH \$0.0000 \$0.0000 \$0.0000 \$0.0000

GENERAL SERVICE > 50 KW (NON TIME OF USE)

DISTRIBUTION KW RATE \$1.7443

MONTHLY SERVICE CHARGE (Per Customer) \$173.39

COST OF POWER KW RATE \$7.5697

COST OF POWER KWH RATE \$0.0535

GENERAL SERVICE > 50 KW (TIME OF USE)

DISTRIBUTION KW RATE #DIV/0!

MONTHLY SERVICE CHARGE (Per Customer) #DIV/0!

COST OF POWER TIME OF USE RATES WINTER PEAK SUMMER PEAK WINTER PEAK WINTER OFF-SUMMER PEAK SUMMER OFF-

> \$/KWH \$/KWH \$/KWH

PEAK

\$/KW \$/KW \$/KWH \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000

PEAK

GENERAL SERVICE INTERMEDIATE USE

DISTRIBUTION KW RATE #DIV/0!

MONTHLY SERVICE CHARGE (Per Customer) #DIV/0!

COST OF POWER TIME OF USE RATES WINTER PEAK SUMMER PEAK WINTER PEAK WINTER OFF-SUMMER PEAK SUMMER OFF-

> PEAK PEAK

\$/K\// \$/KW \$/KWH \$/KWH \$/KWH \$/KWH \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000

LARGE USE

DISTRIBUTION KW RATE #DIV/0!

MONTHLY SERVICE CHARGE (Per Customer) #DIV/0!

COST OF POWER TIME OF USE RATES WINTER PEAK SUMMER PEAK WINTER PEAK WINTER OFF-SUMMER PEAK SUMMER OFF-

> PEAK PEAK \$/KW \$/KW \$/KWH \$/KWH \$/KWH \$/KWH \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000

SENTINEL LIGHTS (NON TIME OF USE)

DISTRIBUTION KW RATE \$0.7637

MONTHLY SERVICE CHARGE (Per Connection) \$0.21

COST OF POWER KW RATE \$23.6509

OR

SENTINEL LIGHTS (TIME OF USE)

DISTRIBUTION KW RATE \$0.0456

MONTHLY SERVICE CHARGE (Per Connection) \$0.01

COST OF POWER TIME OF USE RATES WINTER PEAK SUMMER PEAK

\$/KW \$/KW \$0.0000 \$0.0000

STREET LIGHTING (NON TIME OF USE)

DISTRIBUTION KW RATE \$0.0590

MONTHLY SERVICE CHARGE (Per Connection) \$0.01

COST OF POWER KW RATE \$0.0000

OR

STREET LIGHTING (TIME OF USE)

DISTRIBUTION KW RATE \$0.9869

MONTHLY SERVICE CHARGE (Per Connection) \$0.25

COST OF POWER TIME OF USE RATES WINTER PEAK SUMMER PEAK

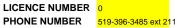
\$/KW \$/KW \$33.9612 \$13.3220

SHEET 5 - Bill Impact Analysis for 2002 Rate Schedule including IPI-PF & 2002 1/3 Incremental MARR Adjustment

NAME OF UTILITY NAME OF CONTACT E- Mail Address **VERSION NUMBER** Date

West Perth Power Inc. Robert Hume 25-Jan-02

LICENCE NUMBER 0



This schedule shows the bill impactsusing the 2002 Base Rate Schedule which includes the IPI - PF 2nd year PBR rate adjustment and the addition of the 2nd Installment of 1/3 Incremental MARR.

BILL IMPACT ANALYSIS: Current Bill vs. 2002 Base Rate Schedule (including IPI-PF & 1/3 Incremental MARR)

RESIDENTIAL CLASS

NON-TIME OF USE	CURRENT 2001 E	BILL				2002 BILL (IPI-PF	& 2nd Ins	tallment	1/3 Increme	ntal MARR)	
ENTER DESIRED CONSUMPTION	LEVEL	KWH (enter)	RATE \$/KWH	CHARGE \$			KWH	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT
	MONTHLY SERVICE	(0	4 ,	•		MONTHLY SERVICE		4,,,,,,,,,,	Ť	2022/1110	,,
	CHARGE DISTRIBUTION	n/a	n/a	\$	10.82	CHARGE DISTRIBUTION	n/a	n/a	\$ 11.3	3	
	KWH COST OF POWER	100	0.0066	5 \$	0.66	KWH COST OF POWER	100	0.00694	\$ 0.6	9	
	KWH	100	0.0771	\$	7.71	KWH	100	0.0771	\$ 7.7	1	
	CURRENT 2001 BII	_L		\$	19.19	Adjusted 2002 BILL			\$ 19.7	3 \$ 0.60	3.1%
MONTHLY CONSUMPTION OF		KWH	RATE \$/KWH	CHARGE			KWH	RATE	CHARGE	IMPACT	IMPACT
250 kWh	MONTHLY SERVICE	(enter)	⊅/KVV⊓	\$		MONTHLY SERVICE		\$/KWH	\$	DOLLARS	%
	CHARGE DISTRIBUTION	n/a	n/a	\$	10.82	CHARGE DISTRIBUTION	n/a	n/a	\$ 11.3	3	
	KWH COST OF POWER	250	0.0066	\$ \$	1.65	KWH COST OF POWER	250	0.00694	\$ 1.7	4	
	KWH	250	0.0771	\$	19.26	KWH	250	0.0771	\$ 19.2	6	
	CURRENT 2001 BII	_L		\$	31.73	Adjusted 2002 BILL			\$ 32.3	3 \$ 0.65	2.0%
MONTHLY CONSUMPTION OF 500 kWh	MONTHLY	KWH (enter)	RATE \$/KWH	CHARGE \$		MONTHLY	кwн	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT %
	SERVICE CHARGE DISTRIBUTION	n/a	n/a	\$	10.82	SERVICE CHARGE DISTRIBUTION	n/a	n/a	\$ 11.3	3	
	KWH COST OF POWER	500	0.0066	\$	3.30	KWH COST OF POWER	500	0.00694	\$ 3.4	7	
	KWH	500	0.0771	\$	38.53	KWH	500	0.0771	\$ 38.5	3	
	CURRENT 2001 BII	_L		\$	52.65	Adjusted 2002 BILL			\$ 53.3	3 \$ 0.73	3 1.4%
MONTHLY CONSUMPTION OF 750 kWh	MONTHLY SERVICE	KWH (enter)	RATE \$/KWH	CHARGE \$		MONTHLY SERVICE	кwн	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT %
	CHARGE	n/a	n/a	\$	10.82	CHARGE	n/a	n/a	\$ 11.3	3	
	DISTRIBUTION KWH	750	0.0066	\$	4.95	DISTRIBUTION KWH	750	0.00694	\$ 5.2	1	
	COST OF POWER KWH	750	0.0771	\$	57.79	COST OF POWER KWH	750	0.0771	\$ 57.7	9	
	CURRENT 2001 BII	_L		\$	73.56	Adjusted 2002 BILL			\$ 74.3	8 \$ 0.82	1.1%
MONTHLY CONSUMPTION OF 1000 kWh	MONTHLY	KWH (enter)	RATE \$/KWH	CHARGE \$		MONTHLY	KWH	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT %
	SERVICE CHARGE	n/o	2/0	\$	10.82	SERVICE CHARGE	2/0	n/o	\$ 11.3	0	
	DISTRIBUTION KWH	n/a 1000	n/a			DISTRIBUTION KWH	n/a	n/a 0.00694			
	COST OF POWER KWH		0.0066		6.60	COST OF POWER KWH					
	CURRENT 2001 BII	1000 _L	0.0771	\$	77.05 94.47	Adjusted 2002 BILL	1000	0.0771	\$ 77.0 \$ 95.3	_	1.0%
MONTHLY CONSUMPTION OF		KWII	DATE				KW	DATE	CUARCE	IMPACT	IMPACT
1500 kWh	MONTHLY	KWH (enter)	RATE \$/KWH	CHARGE \$		MONTHLY	KWH	RATE \$/KWH	CHARGE \$	DOLLARS	1MPAC1 %
	SERVICE CHARGE	n/a	n/a	\$	10.82	SERVICE CHARGE	n/a	n/a	\$ 11.3	3	

ENTER DESIRED CONSUMPTION 1000 kWh	MONTHLY SERVICE	KWH (enter)	RATE \$/KWH	CHARGE \$		MONTHLY SERVICE	кwн	RATE \$/KWH	CHAF		IMPACT DOLLARS	IMPACT %
	CURRENT 2001 B	BILL				2002 BILL (IPI-PF	& 2nd Ins	tallment	1/3 Incre	emental	MARR)	
GENERAL SERVICE < 50 KW												
	CURRENT 2001 BIL	L		\$	178.12	Adjusted 2002 BILL			\$ 1	79.37	\$ 1.25	0.7%
	KWH	2000	0.0771	\$	154.10	KWH	2000	0.0771	\$ 1	54.10		
	DISTRIBUTION KWH COST OF POWER	2000	0.0066	\$	13.20	DISTRIBUTION KWH COST OF POWER	2000	0.00694	\$	13.89		
	SERVICE CHARGE	n/a	n/a	\$	10.82	SERVICE CHARGE	n/a	n/a	\$	11.38		
MONTHLY CONSUMPTION OF 2000 kWh	MONTHLY	KWH (enter)	RATE \$/KWH	CHARGE \$		MONTHLY	KWH	RATE \$/KWH	CHAF		IMPACT DOLLARS	IMPACT %
	CURRENT 2001 BIL	L		\$	136.30	Adjusted 2002 BILL			\$ 1	37.37	\$ 1.08	0.8%
	KWH	1500	0.0771	\$	115.58	KWH	1500	0.0771	\$ 1	15.58		
	DISTRIBUTION KWH COST OF POWER	1500	0.0066	\$	9.90	DISTRIBUTION KWH COST OF POWER	1500	0.00694	\$	10.41		

ENTER DESIRED CONSUMPTION	LEVEL									
1000 kWh		KWH	RATE	CHARGE			KWH	RATE	CHARGE	IMPACT IMPACT
	MONTHLY	(enter)	\$/KWH	\$		MONITHIN		\$/KWH	\$	DOLLARS %
	MONTHLY SERVICE					MONTHLY SERVICE				
	CHARGE	n/a	n/a	\$	9.43	CHARGE	n/a	n/a	\$ 9.92	
	DISTRIBUTION	TI/CI	11/4	Ψ	3.43	DISTRIBUTION	Π/α	11/4	ψ 5.52	
	KWH	1000	0.0110	\$	11.00	KWH	1000	0.01157	\$ 11.57	
	COST OF POWER		******	•		COST OF POWER			•	
	KWH	1000	0.0760	\$	75.95	KWH	1000	0.0760	\$ 75.95	
	CURRENT 2001 BII	LL		\$	96.38	Adjusted 2002 BILL			\$ 97.44	\$ 1.06 1.1%
MONTHLY CONSUMPTION		KWH	RATE	CHARGE			KWH	RATE	CHARGE	IMPACT IMPACT
2000 kWh		(enter)	\$/KWH	\$			KWIII	\$/KWH	\$	DOLLARS %
2000 KWIII	MONTHLY	(cirtor)	Ψ/111111	•		MONTHLY		Ψ	•	DOLLARO /
	SERVICE					SERVICE				
	CHARGE	n/a	n/a	\$	9.43	CHARGE	n/a	n/a	\$ 9.92	
	DISTRIBUTION					DISTRIBUTION				
	KWH	2000	0.0110	\$	22.00	KWH	2000	0.01157	\$ 23.14	
	COST OF POWER					COST OF POWER				
	KWH	2000	0.0760	\$	151.90	KWH	2000	0.0760	\$ 151.90	
	CURRENT 2001 BII			\$	183.33	Adjusted 2002 BILL			\$ 184.96	\$ 1.63 0.9%
	OURINEINI 2001 BII	LL		Ψ	100.00	Adjusted 2002 BILL			Ψ 104.50	Ψ 1.05 0.370
MONTHLY CONSUMPTION		KWH	RATE	CHARGE			KWH	RATE	CHARGE	IMPACT IMPACT
5000 kWh		(enter)	\$/KWH	\$				\$/KWH	\$	DOLLARS %
	MONTHLY					MONTHLY				
	SERVICE					SERVICE		,		
	CHARGE	n/a	n/a	\$	9.43	CHARGE	n/a	n/a	\$ 9.92	
	DISTRIBUTION KWH	5000	0.0110	•	55.00	DISTRIBUTION KWH	5000	0.01157	\$ 57.85	
	COST OF POWER	3000	0.0110	Φ	55.00	COST OF POWER	3000	0.01137	φ 57.65	
	KWH	5000	0.0760	\$	379.75	KWH	5000	0.0760	\$ 379.75	
				Ť					•	
	CURRENT 2001 BII	LL		\$	444.18	Adjusted 2002 BILL			\$ 447.52	\$ 3.34 0.8%
MONTHLY CONSUMPTION		KWH	RATE	CHARGE			KWH	RATE	CHARGE	IMPACT IMPACT
10,000 kWh		(enter)	\$/KWH	\$			KWH	\$/KWH	\$	DOLLARS %
10,000 KWII	MONTHLY	(criter)	φ/124411	Ψ		MONTHLY		Ψ/ΙζΨΤΙΙ	Ψ	DOLLARO /
	SERVICE					SERVICE				
	CHARGE	n/a	n/a	\$	9.43	CHARGE	n/a	n/a	\$ 9.92	
	DISTRIBUTION					DISTRIBUTION				
	KWH	10000	0.0110	\$	110.00	KWH	10000	0.01157	\$ 115.70	
	COST OF POWER					COST OF POWER				
	KWH	10000	0.0760	\$	759.50	KWH	10000	0.0760	\$ 759.50	
	CURRENT 2001 BII			\$	878.93	Adjusted 2002 BILL			\$ 885.12	\$ 6.19 0.7%
	OURINEINI 2001 BII			Ψ	070.33	Adjusted 2002 BILL			ψ 003.12	ψ 0.13 <u>0.170</u>
MONTHLY CONSUMPTION		KWH	RATE	CHARGE			KWH	RATE	CHARGE	IMPACT IMPACT
20,000 KWh		(enter)	\$/KWH	\$				\$/KWH	\$	DOLLARS %
	MONTHLY					MONTHLY				
	SERVICE CHARGE	n/a	n/a	\$	9.43	SERVICE CHARGE	n/a	n/a	\$ 9.92	
	DISTRIBUTION	n/a	n/a	Ψ	9.43	DISTRIBUTION	n/a	n/a	φ 9.92	
	KWH	20000	0.0110	\$	220.00	KWH	20000	0.01157	\$ 231.40	
	COST OF POWER		0.0110	Ŧ		COST OF POWER		2.001	÷ 2040	
	KWH	20000	0.0760	\$	1,519.00	KWH	20000	0.0760	\$ 1,519.00	
	CURRENT 2001 BII	LL		\$	1,748.43	Adjusted 2002 BILL			\$ 1,760.32	\$ 11.89 0.7%

	CURRENT 2001 E	BILL				2002 BILL (IPI-PF	& 2nd Ins	tallment	1/3 lı	ncrementa	al MARR)	
ENTER DESIRED CONSUMPTION		ĸw	RATE	CHARGE			KW	RATE		HARGE	IMPACT	IMPACT
	MONTHLY	(enter)	\$/KW	\$		MONTHLY		\$/KW		\$	DOLLARS	%
	SERVICE CHARGE	n/a	n/a	\$	164.83	SERVICE CHARGE	n/a	n/a	\$	173.39		
	DISTRIBUTION KW	0			-	DISTRIBUTION KW		1.74428		-		
	COST OF POWER		1.6582			COST OF POWER						
	KW COST OF POWER	0	7.5697		-	KW COST OF POWER	0	7.5697		-		
	KWH	0	0.0535			KWH	0	0.0535		-		
	CURRENT 2001 BIL	LL		\$	164.83	Adjusted 2002 BILL			\$	173.39	\$ 8.56	5.2%
MONTHLY CONSUMPTION 100kW, 30,000kWh		KW (enter)	RATE \$/KW	CHARGE \$			KW	RATE \$/KW	С	HARGE \$	IMPACT DOLLARS	IMPACT %
	MONTHLY SERVICE	(00.)	4 ////	•		MONTHLY SERVICE		4 /1111		•	2022/11/0	~
	CHARGE	n/a	n/a	\$	164.83	CHARGE	n/a	n/a	\$	173.39		
	DISTRIBUTION KW	100	1.6582	\$	165.82	DISTRIBUTION KW	100	1.74428	\$	174.43		
	COST OF POWER KW	100	7.5697	\$	756.97	COST OF POWER KW	100	7.5697	\$	756.97		
	COST OF POWER KWH	30,000	0.0535		1,603.50	COST OF POWER KWH	30,000	0.0535		1,603.50		
			0.0555				30,000	0.0555			6 47.40	0.00/
	CURRENT 2001 BIL	LL		\$	2,691.12	Adjusted 2002 BILL			\$	2,708.28	\$ 17.16	0.6%
MONTHLY CONSUMPTION		ĸw	RATE	CHARGE			KW	RATE	С	HARGE	IMPACT	IMPACT
100kW, 40,000kWh	MONTHLY	(enter)	\$/KW	\$		MONTHLY		\$/KW		\$	DOLLARS	%
	SERVICE CHARGE	n/a	n/a	\$	164.83	SERVICE CHARGE	n/a	n/a	\$	173.39		
	DISTRIBUTION					DISTRIBUTION						
	KW COST OF POWER	100	1.6582	\$	165.82	KW COST OF POWER	100	1.74428	\$	174.43		
	KW COST OF POWER	100	7.5697	\$	756.97	KW COST OF POWER	100	7.5697	\$	756.97		
	KWH	40,000	0.0535	\$	2,138.00	KWH	40,000	0.0535	\$	2,138.00		
	CURRENT 2001 BIL	LL		\$	3,225.62	Adjusted 2002 BILL			\$	3,242.78	\$ 17.16	0.5%
MONTHLY CONSUMPTION		ĸw	RATE	CHARGE			ĸw	RATE	c	HARGE	IMPACT	IMPACT
500kW, 100,000kWh	MONTHLY	(enter)	\$/KW	\$		MONTHLY		\$/KW		\$	DOLLARS	%
	SERVICE					SERVICE						
	CHARGE DISTRIBUTION	n/a	n/a	\$	164.83	CHARGE DISTRIBUTION	n/a	n/a	\$	173.39		
	KW COST OF POWER	500	1.6582	\$	829.10	KW COST OF POWER	500	1.74428	\$	872.14		
	KW COST OF POWER	500	7.5697	\$	3,784.85	KW COST OF POWER	500	7.5697	\$	3,784.85		
	KWH	######	0.0535	\$	5,345.00	KWH	100,000	0.0535	\$	5,345.00		
	CURRENT 2001 BIL	LL		\$	10,123.78	Adjusted 2002 BILL			\$	10,175.37	\$ 51.59	0.5%
MONTHLY CONSUMPTION		KW	RATE	CHARGE			KW	RATE	С	HARGE	IMPACT	IMPACT
500kW, 250,000kWh	MONTHLY	(enter)	\$/KW	\$		MONTHLY		\$/KW		\$	DOLLARS	%
	SERVICE CHARGE	n/a	n/a	\$	164.83	SERVICE CHARGE	n/a	n/a	\$	173.39		
	DISTRIBUTION KW		1.6582			DISTRIBUTION KW		1.74428				
	COST OF POWER	500			829.10	COST OF POWER	500			872.14		
	KW COST OF POWER	500	7.5697		3,784.85	KW COST OF POWER	500	7.5697		3,784.85		
	KWH	######	0.0535	\$	13,362.50	KWH	250,000	0.0535		13,362.50		
	CURRENT 2001 BIL	LL		\$	18,141.28	Adjusted 2002 BILL			\$	18,192.87	\$ 51.59	0.3%
MONTHLY CONSUMPTION 1000kW, 400,000kWh	MONTHLY	KW (enter)	RATE \$/KW	CHARGE \$		MONTHLY	ĸw	RATE \$/KW	С	HARGE \$	IMPACT DOLLARS	IMPACT %
	SERVICE CHARGE	n/a	n/a	\$	164.83	SERVICE CHARGE	n/a	n/a	\$	173.39		
	DISTRIBUTION KW	1000	1.6582	\$	1,658.20	DISTRIBUTION KW	1000	1.74428	\$	1,744.28		
	COST OF POWER KW	1000	7.5697	\$	7,569.70	COST OF POWER KW	1000	7.5697	\$	7,569.70		
	COST OF POWER KWH	######	0.0535		21,380.00	COST OF POWER KWH	400,000			21,380.00		
			0.0000					0.0000			¢ 0400	0.20/
	CURRENT 2001 BIL	LL		\$	30,772.73	Adjusted 2002 BILL			\$	30,867.36	\$ 94.63	0.3%

MONTHLY CONSUMPTION 1000kW, 500,000kWh	MONTHLY	KW (enter)	RATE \$/KW	CHARGE \$		MONTHLY	ĸw	RATE \$/KW	CHARGE \$	IMPACT DOLLARS	IMPACT %
	SERVICE CHARGE	n/a	n/a	\$	164.83	SERVICE CHARGE	n/a	n/a	\$ 173.39		
	DISTRIBUTION KW	1000	1.6582		1,658.20	DISTRIBUTION KW	1000	1.74428	\$ 1,744.28		
	COST OF POWER					COST OF POWER KW	1000				
	COST OF POWER	1000	7.5697		7,569.70	COST OF POWER		7.5697	\$ 7,569.70		
	KWH	######	0.0535		26,725.00	KWH	500,000	0.0535			
	CURRENT 2001 BI	LL		\$	36,117.73	Adjusted 2002 BILL			\$ 36,212.36	\$ 94.63	0.3%
MONTHLY CONSUMPTION 3,000kW, 1,000,000kWh		KW (enter)	RATE \$/KW	CHARGE \$			KW	RATE \$/KW	CHARGE \$	IMPACT DOLLARS	IMPACT
	MONTHLY SERVICE					MONTHLY SERVICE					
	CHARGE DISTRIBUTION	n/a	n/a	\$	164.83	CHARGE DISTRIBUTION	n/a	n/a	\$ 173.39		
	KW COST OF POWER	3000	1.6582	2 \$	4,974.60	KW COST OF POWER	3000	1.74428	\$ 5,232.83		
	KW COST OF POWER	3000	7.5697	\$	22,709.10	KW COST OF POWER	3000	7.5697	\$ 22,709.10		
	KWH	#######	0.0535	5 \$	53,450.00	KWH	#######	0.0535	\$ 53,450.00		
	CURRENT 2001 BI	LL		\$	81,298.53	Adjusted 2002 BILL			\$ 81,565.32	\$ 266.79	0.3%
MONTHLY CONSUMPTION		KW	RATE	CHARGE			KW	RATE	CHARGE	IMPACT	IMPACT
3,000kW, 1,500,000kWh	MONTHLY	(enter)	\$/KW	\$		MONTHLY		\$/KW	\$	DOLLARS	%
	SERVICE CHARGE	n/a	n/a	\$	164.83	SERVICE CHARGE	n/a	n/a	\$ 173.39		
	DISTRIBUTION KW	3000	1.6582	· \$	4,974.60	DISTRIBUTION KW	3000	1.74428	\$ 5,232.83		
	COST OF POWER KW	3000	7.5697		22,709.10	COST OF POWER KW	3000	7.5697	\$ 22,709.10		
	COST OF POWER	#######	0.0535		80,175.00	COST OF POWER	#######	0.0535	\$ 80,175.00		
	CURRENT 2001 BI		0.055		108,023.53	Adjusted 2002 BILL	***************************************	0.0555	\$ 108,290.32	\$ 266.79	0.2%
	CORRENT 2001 BI	LL		\$	106,023.33	Aujusteu 2002 BILL			\$ 106,290.32	\$ 200.79	0.2%
MONTHLY CONSUMPTION 4,000kW, 1,200,000kWh	MONTHLY SERVICE	KW (enter)	RATE \$/KW	CHARGE \$		MONTHLY SERVICE	ĸw	RATE \$/KW	CHARGE \$	IMPACT DOLLARS	IMPACT %
	CHARGE	n/a	n/a	\$	164.83	CHARGE	n/a	n/a	\$ 173.39		
	DISTRIBUTION KW	4000	1.6582	2 \$	6,632.80	DISTRIBUTION KW	4000	1.74428	\$ 6,977.11		
	COST OF POWER KW	4000	7.5697	\$	30,278.80	COST OF POWER KW	4000	7.5697	\$ 30,278.80		
	COST OF POWER KWH	#######	0.0535	5 \$	64,140.00	COST OF POWER KWH	#######	0.0535	\$ 64,140.00		
	CURRENT 2001 BI	LL		\$	101,216.43	Adjusted 2002 BILL			\$ 101,569.29	\$ 352.86	0.3%
MONTHLY CONSUMPTION		KW	RATE	CHARGE			ĸw	RATE	CHARGE	IMPACT	IMPACT
4,000kW, 1,800,000kWh	MONTHLY	(enter)	\$/KW	\$		MONTHLY		\$/KW	\$	DOLLARS	%
	SERVICE CHARGE	n/a	n/a	\$	164.83	SERVICE CHARGE	n/a	n/a	\$ 173.39		
	DISTRIBUTION KW	4000	1.6582	2 \$	6,632.80	DISTRIBUTION KW	4000	1.74428	\$ 6,977.11		
	COST OF POWER KW		7.5697		30,278.80	COST OF POWER KW	4000		\$ 30,278.80		
	COST OF POWER	#######	0.0535		96,210.00	COST OF POWER	#######		\$ 96,210.00		
			0.0035		,		*********	0.0000		¢ 252.05	0.30/
	CURRENT 2001 BI	LL		\$	133,286.43	Adjusted 2002 BILL			\$ 133,639.29	\$ 352.86	0.3%
GENERAL SERVICE >50 KW T	IME OF USE										

GENERAL SERVICE >50 KW TIME OF USE

ENTER DESIRED CONSUMP	PTION LEVELS									
100kW, 40,000kWh	WINTER				WINTER					
		KW	RATE	CHARGE		KW	RATE	CHARGE	IMPACT	IMPACT
			\$/kW	\$			\$/kW	\$	DOLLARS	%
	DISTRIBUTION				DISTRIBUTION				-	
	kW	100	0.0000 \$	-	kW	100	#DIV/0!	#DIV/0!		
	kW COST OF				kW COST OF					
	DOWED				DOWED					

		\$/kW	\$			\$/kW		\$	DOLLARS	%	
DISTRIBUTION				DISTRIBUTION							
kW	100	0.0000	\$ -	kW	100	#DIV/0!	3	#DIV/0!			
kW COST OF				kW COST OF							
POWER				POWER							
Demand Charge	100	0.0000	\$ -	Demand Charge	100	0.0000	\$	-			
-		RATE		_		RATE					
COST OF POWER	kWh	\$/kWh		COST OF POWER	kWh	\$/kWh					
WINTER PEAK	20 000	0.0000	\$ _	WINTER PEAK	20 000	0.0000	\$	_			

CURRENT 2001 BILL 2002 BILL (IPI-PF & 2nd Installment 1/3 Incremental MARR)

	•										
LARGE USE	CURRENT 2001 E	BILL				2002 BILL (IPI-PF	& 2nd Ins	allment 1	I/3 Increment	al MARR)	
	-					-					, 0.
	CHARGE TOTAL			\$	-	CHARGE TOTAL			#DIV/0! #DIV/0!	#DIV/0!	#DIV/0!
	MONTHLY SERVICE	,000				MONTHLY SERVICE	,000	2.3000			
	SUMMER PEAK SUMMER OFF PEAK	600,000	0.0000		-	SUMMER PEAK SUMMER OFF PEAK	600,000	0.0000			
	COST OF POWER	kWh	RATE \$/kWh	•		COST OF POWER	kWh	RATE \$/kWh	•		
	POWER Demand Charge	4000	0.0000	\$	-	POWER Demand Charge	4000	0.0000	\$ -		
	DISTRIBUTION kW kW COST OF	4000	0.0000	\$	-	DISTRIBUTION kW kW COST OF	4000	#DIV/0!	#DIV/0!		
	SUMMER	KW	RATE \$/kW		CHARGE \$	SUMMER	KW	RATE \$/kW	CHARGE \$	IMPACT DOLLARS	IMPACT %
	CHARGE TOTAL			\$	-	CHARGE TOTAL			#DIV/0! #DIV/0!	#DIV/0!	#DIV/0!
	MONTHLY SERVICE			_		MONTHLY SERVICE					
	WINTER PEAK WINTER OFF PEAK	600,000	0.0000		-	WINTER PEAK WINTER OFF PEAK	600,000	0.0000			
	COST OF POWER	kWh	RATE \$/kWh	r.		COST OF POWER	kWh	RATE \$/kWh	¢.		
	POWER Demand Charge	4000	0.0000	\$	-	POWER Demand Charge	4000	0.0000	\$ -		
	DISTRIBUTION kW kW COST OF	4000	0.0000	\$	-	DISTRIBUTION kW kW COST OF	4000	#DIV/0!	#DIV/0!		
4000kW, 1,200,000kWh	WINTER	KW	RATE \$/kW		CHARGE \$	_	ĸw	RATE \$/kW	CHARGE \$	IMPACT DOLLARS	IMPACT %
ENTER DESIRED CONSUMPTION I						WINTER					
GENERAL SERVICE - INTER	MEDIATE USE	BILL				2002 BILL (IPI-PF	& 2nd Ins	allment 1	I/3 Increment	al MARR)	
	TOTAL			\$	-	TOTAL			#DIV/0!	#DIV/0!	#DIV/0!
	CHARGE			\$	-	CHARGE			#DIV/0!		
	PEAK MONTHLY SERVICE	20,000	0.0000	\$	-	PEAK MONTHLY SERVICE	20,000	0.0000	\$ -		
	COST OF POWER SUMMER PEAK SUMMER OFF	kWh 20,000	\$/kWh 0.0000	\$	-	COST OF POWER SUMMER PEAK SUMMER OFF	kWh 20,000	\$/kWh 0.0000	\$ -		
	Demand Charge	100	0.0000 RATE	\$	-	Demand Charge	100	0.0000 RATE	\$ -		
	kW kW COST OF POWER	100	0.0000	\$	-	kW kW COST OF POWER	100	#DIV/0!	#DIV/0!		
	DISTRIBUTION		\$/kW		\$	DISTRIBUTION		\$/kW	\$	DOLLARS	%
	SUMMER	KW	RATE		CHARGE	SUMMER	ĸw	RATE	CHARGE	IMPACT	IMPACT
	TOTAL			\$	-	TOTAL			#DIV/0!	#DIV/0!	#DIV/0
	SERVICE CHARGE			\$	-	SERVICE CHARGE			#DIV/0!		
	PEAK MONTHLY	20,000	0.0000	\$	-	PEAK MONTHLY	20,000	0.0000	\$ -		

	CORRENT 2001 E	JILL			2002 BILL (II 1-1 1	& ZIIU IIIS	taiiiieiit	1/3 IIICI EIIIEII	ai want	
ENTER DESIRED CONSUMPTI 6000kW, 3,000,000kWh	ON LEVELS WINTER	ĸw	RATE \$/kW	CHARGE \$	WINTER	ĸw	RATE \$/kW	CHARGE \$	IMPACT DOLLARS	IMPACT
	DISTRIBUTION kW kW COST OF POWER	6000	0.0000 \$	-	DISTRIBUTION kW kW COST OF POWER	6000	#DIV/0!	#DIV/0!		
	Demand Charge COST OF POWER	6000 kWh	0.0000 \$ RATE \$/kWh	-	COST OF POWER		0.0000 RATE \$/kWh	•		
	WINTER OFF	#######	0.0000 \$	-	WINTER OFF	###### 1,500,000	0.0000	·		

MONTHLY SERVICE		MONTHLY SERVICE			
CHARGE	\$ -	CHARGE	#DIV/0!		
TOTAL	\$ -	TOTAL	#DIV/0!	#DIV/0!	#DIV/0!

SUMMER					SUMMER						
	KW	RATE \$/kW	CHARGE \$			KW	RATE \$/kW	(CHARGE \$	IMPACT DOLLARS	IMPACT %
DISTRIBUTION					DISTRIBUTION						
kW	6000	0.0000	\$ -	-	kW	6000	#DIV/0!		#DIV/0!		
kW COST OF					kW COST OF						
POWER					POWER						
Demand Charge	6000	0.0000	\$	-	Demand Charge	6000	0.0000	\$	-		
		RATE					RATE				
COST OF POWER	kWh	\$/kWh			COST OF POWER	kWh	\$/kWh				
SUMMER PEAK	#######	0.0000	\$ -	-	SUMMER PEAK	#######	0.0000	\$	-		
SUMMER OFF					SUMMER OFF						
PEAK	#######	0.0000	\$ -	-	PEAK	1,500,000	0.0000	\$	-		
MONTHLY					MONTHLY						
SERVICE					SERVICE						
CHARGE			\$ -	-	CHARGE				#DIV/0!		
TOTAL			\$ -	-	TOTAL				#DIV/0!	#DIV/0!	#DIV/0!

SHEET 6 - 2001 PILs Deferral Account Estimate Adder Calculation

NAME OF UTILITY

Robert Hume
PHONE NUMBER
519-396-3485 ext 211

E- Mail Address
VERSION NUMBER
Date
25-Jan-02

This schedule allows LDCs to input the calculated value for the 2001 PILs Defferal Account. Use the methodolgy released by the Board on December 21, 2001.

Enter the Estimated Value for the 2001 PILs Defferal Account.

\$ 10,852.43

The Table below uses your best estimate of the 2001 statistics for your LDC to allocate the 2001 PILs defferal amount and to create the adders in each class. Ideally, these statistics should agree with those to be filed by your LDC as part of the PBR filing requirements.

		kWh	Number of	Distribution	2001	2001 PILs
2001 Statistics by Class	kW		Customers	Revenues	Revenue Shares	Deferral Allocations
RESIDENTIAL CLASS		14,757,512	1,640	\$289,286,49	52.25%	\$ 5,669.88
GENERAL SERVICE <50 KW CLASS	-	6,904,613	232	\$88,430.74	15.97%	\$ 1,733.20
GENERAL SERVICE >50 KW NON TIME OF USE	94,325	-	23	\$173,336.65	31.30%	\$ 3,397.32
GENERAL SERVICE >50 KW TIME OF USE	0	-	0	\$0.00	0.00%	\$ -
INTERMEDIATE USE	0	-	0	\$0.00	0.00%	\$ -
LARGE USER CLASS	0	-	0	\$0.00	0.00%	\$ -
SENTINEL LIGHTS	35	-	11	\$0.00	0.00%	\$ -
STREET LIGHTING CLASS	1,192	-	605	\$2,654.39	0.48%	\$ 52.02
TOTALS				\$553,708.27	1.00	10,852.43
						\$ 10,852.43

Residential Class

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below

	VARIABLE CHARGE REVENUE Percentage 0.300		CHARGE CHARGE REVENUE REVENUE Percentage Percentage			LOCATED DTAL 2001 .s Estimate EVENUE
(A) ALLOCATED 2001 PILs Estimate	\$	1,700.97	\$	3,968.92	\$	5,669.88
(Total in Cell G26 above)		44.757.540				
(B) RETAIL KWH		14,757,512				
(C) NUMBER OF CUSTOMERS				1,640		
(D) ADDITIONAL DISTRIBUTION KWH RATE (\$/KWH) (A)/(E) (this amount is added to the kWh rate shown on Sheet 4 and the total new rate appears on the Rate Schedule on Sheet 7)	3	\$0.000115				
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 4 the total new Service Charge appears on the Rate Schedule on				\$0.2017		

General Service <50kW Class

		VARIABLE CHARGE REVENUE Percentage	CHARGE CHARGE EVENUE REVENUE			
						100%
(A) ALLOCATED 2001 PILs Estimate (Total in Cell G27 above)	\$	1,213.24	\$	519.96	\$	1,733.20
(B) RETAIL KWH		6,904,613				
(C) NUMBER OF CUSTOMERS				232		
(D) ADDITIONAL DISTRIBUTION KWH RATE (\$/KWH) (A)/(E) (this amount is added to the kWh rate shown on Sheet 4 and the total new rate appears on the Rate Schedule on Sheet 7)	3	\$0.000176				
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 4 the total new Service Charge appears on the Rate Schedule or				\$0.1868		

General Service >50kW Class Non TOU

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below

	F	VARIABLE CHARGE REVENUE Percentage 0.750		SERVICE CHARGE REVENUE Percentage 0.250	T(PII	LOCATED DTAL 2001 LS Estimate REVENUE
(A) ALLOCATED 2001 PILs Estimate (Total in Cell G28 above)	\$	2,547.99	\$	849.33	\$	3,397.32
(B) RETAIL KW		94,325				
(C) NUMBER OF CUSTOMERS				23		
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 4 and the total new rate appears on the Rate Schedule on Sheet 7)		\$0.027013				
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 4 the total new Service Charge appears on the Rate Schedule or		et 7)		\$3.0773		

General Service >50kW ClassTOU

vinori you ornered your approved variable, i mod ornargo	Opint	you.			JD 11100001 10		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	F	VARIABLE CHARGE REVENUE Percentage 0.000		RGE CHARGE ENUE REVENUE intage Percentage			OCATED AL 2001 Estimate /ENUE
(A) ALLOCATED 2001 PILs Estimate (Total in Cell G29 above)	\$	-		\$	-	\$	-
(B) RETAIL KW			0				
(C) NUMBER OF CUSTOMERS					-		
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 4 and the total new rate appears on the Rate Schedule on Sheet 7)		#DIV/0!					
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 4 the total new Service Charge appears on the Rate Schedule on		et 7)			#DIV/0!		

Intermediate Class

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below

		VARIABLE CHARGE REVENUE Percentage		CHARGE REVENUE F		SERVICE CHARGE REVENUE Percentage	TOTA	CATED AL 2001 Estimate 'ENUE	
		0.400			0.600	10	00%		
(A) ALLOCATED 2001 PILs Estimate (Total in Cell G30 above)	\$	-		\$	-	\$	-		
(B) RETAIL KW			0						
(C) NUMBER OF CUSTOMERS					-				
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 4 and the total new rate appears on the Rate Schedule on Sheet 7)		#DIV/0!							
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12					#DIV/0!				

Large User Class

(this amount is added to the Service Charge shown on Sheet 4 and the total new Service Charge appears on the Rate Schedule on Sheet 7)

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below

	(R	ARIABLE CHARGE EVENUE ercentage		SER' CHA REVE Perce	TOTA	CATED AL 2001 Estimate ENUE	
		0.400		0.600		10	00%
(A) ALLOCATED 2001 PILs Estimate (Total in Cell G31 above)	\$	-		\$	-	\$	-
(B) RETAIL KW			0				
(C) NUMBER OF CUSTOMERS					-		
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 4 and the total new rate appears on the Rate Schedule on Sheet 7)		#DIV/0!					
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 4 the total new Service Charge appears on the Rate Schedule or		t 7)		#DI	V/0!		

Sentinel Lighting Class

	VARIABLE CHARGE REVENUE Percentage 0.400		SER\ CHAI REVE Percel	RGE NUE ntage	ALLOCATED TOTAL 2001 PILs Estimate REVENUE		
(A) ALLOCATED 2001 PILs Estimate (Total in Cell G32 above)	\$	-		\$	-	\$ -	
(B) RETAIL KW			35				
(C) NUMBER OF CUSTOMERS					11		
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B)		\$0.0000	00				

(this amount is added to the kW rate shown on Sheet 4 and the total new rate appears on the Rate Schedule on Sheet 7)

(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 4 and the total new Service Charge appears on the Rate Schedule on Sheet 7)

\$0.0000

Streetlighting Class

	VARIABLE CHARGE REVENUE Percentage 0.400			SERVICE CHARGE REVENUE Percentage 0.600	T(LOCATED DTAL 2001 _s Estimate REVENUE
(A) ALLOCATED 2001 PILs Estimate (Total in Cell G33 above)	\$	20.81	\$	31.21	\$	52.02
(B) RETAIL KW		1,192				
(C) NUMBER OF CUSTOMERS (Connections)				605		
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 4 and the total new rate appears on the Rate Schedule on Sheet 7)		\$0.017459				
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 4 the total new Service Charge appears on the Rate Schedule or		et 7)		\$0.0043		

SHEET 7 - 2002 Rate Schedule including 2001PILs Deferral Account Estimate Adder

NAME OF UTILITY
NAME OF CONTACT
E- Mail Address
VERSION NUMBER
Date

West Perth Power Inc.
Robert Hume

1
25-Jan-02

LICENCE NUMBER 0
PHONE NUMBER 3-396-3485 ext 211

This schedule includes the 2002 distribution rates which have been adjusted for the IPI - PF 2nd year PBR rate adjustment, the addition of the 2nd Installment of 1/3 Incremental MARR and 2001PILs Deferral Account Estimate Adder

RESIDENTIAL

DISTRIBUTION KWH RATE \$0.00706

MONTHLY SERVICE CHARGE (Per Customer) \$11.58344

COST OF POWER KWH RATE \$0.07705

RESIDENTIAL (TIME OF USE)

DISTRIBUTION KWH RATE \$0.00053

MONTHLY SERVICE CHARGE (Per Customer) \$0.88246

COST OF POWER TIME OF USE RATES WINTER PEAK WINTER OFF- SUMMER PEAK SUMMER OFFPEAK PEAK
\$/KWH \$/KWH \$/KWH \$/KWH

\$/KWH \$/KWH \$/KWH \$0.0000 \$0.0000 \$0.0000 \$0.0000

GENERAL SERVICE < 50 KW

DISTRIBUTION KWH RATE \$0.01175

MONTHLY SERVICE CHARGE (Per Customer) \$10.10654

COST OF POWER KWH RATE \$0.075950

GENERAL SERVICE < 50 KW (TIME OF USE)

DISTRIBUTION KWH RATE \$0.00087

MONTHLY SERVICE CHARGE (Per Customer) \$0.78027

COST OF POWER TIME OF USE RATES WINTER PEAK WINTER OFF- SUMMER PEAK SUMMER OFF-

PEAK PEAK \$/KWH \$/KWH \$/KWH \$0.0000 \$0.0000 \$0.0000 \$0.0000

GENERAL SERVICE > 50 KW (NON TIME OF USE)

DISTRIBUTION KW RATE \$1.77129

MONTHLY SERVICE CHARGE (Per Customer) \$176.46315

COST OF POWER KW RATE \$7.569700

COST OF POWER KWH RATE \$0.053450

GENERAL SERVICE > 50 KW (TIME OF USE)

DISTRIBUTION KW RATE #DIV/0!

MONTHLY SERVICE CHARGE (Per Customer) #DIV/0!

COST OF POWER TIME OF USE RATES WINTER OFF-WINTER PEAK SUMMER PEAK WINTER PEAK SUMMER PEAK SUMMER OFF-**PEAK PEAK**

> \$/KW \$/KW \$/KWH \$/KWH \$/KWH \$/KWH

> \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000

GENERAL SERVICE INTERMEDIATE USE

DISTRIBUTION KW RATE #DIV/0!

MONTHLY SERVICE CHARGE (Per Customer) #DIV/0!

COST OF POWER TIME OF USE RATES WINTER OFF-WINTER PEAK SUMMER PEAK WINTER PEAK SUMMER PEAK SUMMER OFF-**PEAK**

PEAK \$/KW \$/KWH \$/KWH \$/KWH

\$/KWH \$/KW \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000

LARGE USE

DISTRIBUTION KW RATE #DIV/0!

MONTHLY SERVICE CHARGE (Per Customer) #DIV/0!

COST OF POWER TIME OF USE RATES WINTER PEAK SUMMER PEAK WINTER PEAK WINTER OFF-SUMMER PEAK SUMMER OFF-PEAK **PEAK**

\$/KW \$/KW \$/KWH \$/KWH \$/KWH \$/KWH

\$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000

SENTINEL LIGHTS (NON TIME OF USE)

DISTRIBUTION KW RATE \$0.76374

MONTHLY SERVICE CHARGE (Per Connection) \$0.21035

COST OF POWER KW RATE \$23.6509

OR

SENTINEL LIGHTS (TIME OF USE)

DISTRIBUTION KW RATE \$0.04563

MONTHLY SERVICE CHARGE (Per Connection) \$0.01255

COST OF POWER TIME OF USE RATES WINTER PEAK SUMMER PEAK

> \$/KW \$/KW \$0.0000 \$0.0000

STREET LIGHTING (NON TIME OF USE)

DISTRIBUTION KW RATE \$0.07648

MONTHLY SERVICE CHARGE (Per Connection) \$0.01926

COST OF POWER KW RATE \$0.0000

OR

STREET LIGHTING (TIME OF USE)

DISTRIBUTION KW RATE \$1.00436

MONTHLY SERVICE CHARGE (Per Connection) \$0.25662 COST OF POWER TIME OF USE RATES

WINTER PEAK SUMMER PEAK \$/KW \$/KW \$33.9612 \$13.3220

SHEET 8 - 2002 PILs Proxy Estimate Adder Calculation

NAME OF UTILITY
NAME OF CONTACT
E- Mail Address
VERSION NUMBER
Date

West Perth Power Inc.
Robert Hume

1
25-Jan-02

LICENCE NUMBER PHONE NUMBER

0 519-396-3485 ext 211

This schedule allows LDCs to input the calculated value for the 2002 PILs Proxy Estimate. Use the methodolgy released by the Board on December 21, 2001.

Enter the Estimated Value for the 2002 PILs Proxy

\$ 40,663.58

The Table below uses your best estimate of the 2001 statistics for your LDC to allocate the 2002 PILs Proxy Estimate amount and to create the adders in each class. Ideally, these statistics should agree with those to be filed by your LDC as part of the PBR filing requirements.

When this data was added on Sheet 6, it will also appear in the table below.

2001 Statistics by Class	kWh Number of Distribution Customers Revenues			2001 Revenue Shares	2002 PILs Estimate Illocations	
RESIDENTIAL CLASS	_	14,757,512	1.640	\$289,286.49	52.25%	\$ 21,244.80
GENERAL SERVICE <50 KW CLASS	-	6,904,613	232	\$88,430.74	15.97%	\$ 6,494.23
GENERAL SERVICE >50 KW NON TIME OF USE	94,325	-	23	\$173,336.65	31.30%	\$ 12,729.61
GENERAL SERVICE >50 KW TIME OF USE	0	_		\$0.00	0.00%	\$ -
INTERMEDIATE USE	0	_	-	\$0.00	0.00%	\$ -
LARGE USER CLASS	0	-	-	\$0.00	0.00%	\$ -
SENTINEL LIGHTS	35	-	11	\$0.00	0.00%	\$ -
STREET LIGHTING CLASS	1,192	-	605	\$2,654.39	0.48%	\$ 194.93
TOTALS				\$553,708.27	1.00	40,663.58
						\$ 40,663.58

Residential Class

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below

	CHARGE C REVENUE R		SERVICE CHARGE REVENUE Percentage 0.700	T(PIL	LOCATED DTAL 2002 Ls Estimate REVENUE
(A) ALLOCATED 2002 PILs (Total in Cell G26 above)	\$ 6,373.44	\$	14,871.36	\$	21,244.80
(B) RETAIL KWH	14,757,512				
(C) NUMBER OF CUSTOMERS			1,640		
(D) ADDITIONAL DISTRIBUTION KWH RATE ($\$/KWH$) (A)/(B (this amount is added to the kWh rate shown on Sheet 7 and the total new rate appears on the Rate Schedule on Sheet 9)	\$0.000432				
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 7a the total new Service Charge appears on the Rate Schedule on	eet 9)		\$0.7557		

General Service <50kW Class

	VARIABLE CHARGE REVENUE Percentage 0.700		SERVICE CHARGE REVENUE Percentage 0.300		T P	LLOCATED TOTAL 2002 ILs Estimate REVENUE
(A) ALLOCATED 2002 PILs (Total in Cell G27 above)	\$	4,545.96	\$	1,948.27	\$	6,494.23
(B) RETAIL KWH		6,904,613				
(C) NUMBER OF CUSTOMERS				232		
(D) ADDITIONAL DISTRIBUTION KWH RATE (\$/KWH) (A)/(E) (this amount is added to the kWh rate shown on Sheet 7 and the total new rate appears on the Rate Schedule on Sheet 9)	3	\$0.000658				
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 7 the total new Service Charge appears on the Rate Schedule or		eet 9)		\$0.6998		

General Service >50kW Class Non TOU

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below

	VARIABLE CHARGE REVENUE Percentage 0.750		SERVICE CHARGE REVENUE Percentage 0.250		ALLOCATED TOTAL 2002 PILs Estimate REVENUE	
(A) ALLOCATED 2002 PILs (Total in Cell G28 above)	\$	9,547.20	\$	3,182.40	\$	12,729.61
(B) RETAIL KW		94,325				
(C) NUMBER OF CUSTOMERS				23		
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 7 and the total new rate appears on the Rate Schedule on Sheet 9)		\$0.101216				
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 7 the total new Service Charge appears on the Rate Schedule or		eet 9)		\$11.5304		

General Service >50kW ClassTOU

	VARIABLE CHARGE REVENUE Percentage 0.000	REVE	RGE NUE ntage	ALLOCATED TOTAL 2002 PILs Estimate REVENUE		
(A) ALLOCATED 2002 PILs (Total in Cell G29 above)	\$ -	\$	-	\$ -		
(B) RETAIL KW		0				
(C) NUMBER OF CUSTOMERS			-			
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 7 and the total new rate appears on the Rate Schedule on Sheet 9)	#DIV/0!					
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 7s the total new Service Charge appears on the Rate Schedule on		#DI\	V/0!			

Intermediate Class

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below

	ı	VARIABLE CHARGE REVENUE Percentage		SERVICE CHARGE REVENUE Percentage		ALLOCATED TOTAL 2002 PILs Estimate REVENUE
		0.400		0.600		100%
(A) ALLOCATED 2002 PILs (Total in Cell G30 above)	\$	-	;	\$ -	\$	-
(B) RETAIL KW			0			
(C) NUMBER OF CUSTOMERS				-		
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 7 and the total new rate appears on the Rate Schedule on Sheet 9)		#DIV/0!				
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 7a	and			#DIV/0!		

Large User Class

the total new Service Charge appears on the Rate Schedule on Sheet 9)

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below

	VARIABLE CHARGE REVENUE Percentage	SERVICE CHARGE REVENUE Percentage		ALLOCATED TOTAL 2002 PILs Estimate REVENUE
	0.400	0.6	00	100%
(A) ALLOCATED 2002 PILs (Total in Cell G31 above)	\$ -	\$	-	\$ -
(B) RETAIL KW		0		
(C) NUMBER OF CUSTOMERS			-	
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 7 and the total new rate appears on the Rate Schedule on Sheet 9)	#DIV/0!			
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 7s the total new Service Charge appears on the Rate Schedule on		#DI\	//0!	

Sentinel Lighting Class

	VARIABLE CHARGE REVENUE Percentage		F	SERVICE CHARGE REVENUE ercentage	ALLOCATED TOTAL 2002 PILs Estimate REVENUE	
		0.400		0.600	100%	
(A) ALLOCATED 2002 PILs (Total in Cell G32 above)	\$	-	\$	-	\$ -	
(B) RETAIL KW		35				
(C) NUMBER OF CUSTOMERS				11		
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B)		\$0.000000				

(this amount is added to the kW rate shown on Sheet 7 and the total new rate appears on the Rate Schedule on Sheet 9)

(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 7and the total new Service Charge appears on the Rate Schedule on Sheet 9)

the total new Service Charge appears on the Rate Schedule on Sheet 9)

\$0.0000

Streetlighting Class

		VARIABLE CHARGE REVENUE Percentage 0.400		SERVICE CHARGE REVENUE Percentage 0.600		ALLOCATED TOTAL 2002 PILs Estimate REVENUE
(A) ALLOCATED 2002 PILs (Total in Cell G33 above)	\$	77.97	\$	116.96	\$	194.93
(B) RETAIL KW		1,192				
(C) NUMBER OF CUSTOMERS (Connections)				605		
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 7 and the total new rate appears on the Rate Schedule on Sheet 9)		\$0.065417				
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 73	and			\$0.0161		

SHEET 9 - 2002 Rate Schedule including 2001 and 2002 PILs Estimate Adders

NAME OF UTILITY
NAME OF CONTACT
E- Mail Address
VERSION NUMBER
Date

West Perth Power Inc.
Robert Hume

1
25-Jan-02

PHONE NUMBER 3-396-3485 ext 211

This schedule includes the 2002 distribution rates which have been adjusted for the IPI - PF 2nd year PBR rate adjustment, the 2nd Installment of 1/3 Incremental MARR, the 2001PILs Deferral Account Estimate Adder, and the 2002 PILs Estimate Adder If you are not applying to recover any Z-factors or transistion costs for March 1, 2002, this becomes your final 2002 Rate Schedule and will appear at Sheet 16.

RESIDENTIAL

DISTRIBUTION KWH RATE \$0.00749

MONTHLY SERVICE CHARGE (Per Customer) \$12.33910

COST OF POWER KWH RATE \$0.07705

RESIDENTIAL (TIME OF USE)

DISTRIBUTION KWH RATE \$0.00096

MONTHLY SERVICE CHARGE (Per Customer) \$1.63812

COST OF POWER TIME OF USE RATES WINTER PEAK WINTER OFF- SUMMER PEAK SUMMER OFFPEAK PEAK
\$/KWH \$/KWH \$/KWH \$/KWH

\$/KWH \$/KWH \$/KWH \$/KWH \$0.0000 \$0.0000 \$0.0000 \$0.0000

GENERAL SERVICE < 50 KW

COST OF POWER TIME OF USE RATES

DISTRIBUTION KWH RATE \$0.01240

MONTHLY SERVICE CHARGE (Per Customer) \$10.80635

COST OF POWER KWH RATE \$0.075950

GENERAL SERVICE < 50 KW (TIME OF USE)

DISTRIBUTION KWH RATE \$0.00153

MONTHLY SERVICE CHARGE (Per Customer) \$1.48008

WINTER PEAK WINTER OFF- SUMMER PEAK SUMMER OFF- PEAK PEAK \$/KWH \$/KWH \$/KWH \$/KWH \$0.0000 \$0.0000 \$0.0000

GENERAL SERVICE > 50 KW (NON TIME OF USE)

DISTRIBUTION KW RATE \$1.87251

MONTHLY SERVICE CHARGE (Per Customer) \$187.99360

COST OF POWER KW RATE \$7.569700

COST OF POWER KWH RATE \$0.053450

GENERAL SERVICE > 50 KW (TIME OF USE)

DISTRIBUTION KW RATE #DIV/0!

MONTHLY SERVICE CHARGE (Per Customer) #DIV/0!

COST OF POWER TIME OF USE RATES WINTER OFF-WINTER PEAK SUMMER PEAK WINTER PEAK SUMMER PEAK SUMMER OFF-**PEAK PEAK**

> \$/KW \$/KW \$/KWH \$/KWH \$/KWH \$/KWH

> \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000

GENERAL SERVICE INTERMEDIATE USE

DISTRIBUTION KW RATE #DIV/0!

MONTHLY SERVICE CHARGE (Per Customer) #DIV/0!

COST OF POWER TIME OF USE RATES WINTER OFF-WINTER PEAK SUMMER PEAK WINTER PEAK SUMMER PEAK SUMMER OFF-

PEAK

\$/KW \$/KWH \$/KWH \$/KWH \$/KWH \$/KW \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000

PEAK

LARGE USE

DISTRIBUTION KW RATE #DIV/0!

MONTHLY SERVICE CHARGE (Per Customer) #DIV/0!

COST OF POWER TIME OF USE RATES WINTER PEAK SUMMER PEAK WINTER PEAK WINTER OFF-SUMMER PEAK SUMMER OFF-**PEAK**

PEAK

\$/KW \$/KW \$/KWH \$/KWH \$/KWH \$/KWH \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000

SENTINEL LIGHTS (NON TIME OF USE)

DISTRIBUTION KW RATE \$0.76374

MONTHLY SERVICE CHARGE (Per Connection) \$0.21035

COST OF POWER KW RATE \$23.6509

OR

SENTINEL LIGHTS (TIME OF USE)

DISTRIBUTION KW RATE \$0.04563

MONTHLY SERVICE CHARGE (Per Connection) \$0.01255

COST OF POWER TIME OF USE RATES WINTER PEAK SUMMER PEAK

> \$/KW \$/KW \$0.0000 \$0.0000

STREET LIGHTING (NON TIME OF USE)

DISTRIBUTION KW RATE \$0.14190

MONTHLY SERVICE CHARGE (Per Connection) \$0.03537

COST OF POWER KW RATE \$0.0000

OR

STREET LIGHTING (TIME OF USE)

DISTRIBUTION KW RATE \$1.06978

MONTHLY SERVICE CHARGE (Per Connection) \$0.27273 COST OF POWER TIME OF USE RATES

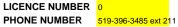
WINTER PEAK SUMMER PEAK \$/KW \$/KW \$33.9612 \$13.3220

SHEET 10 - Bill Impact Analysis for 2002 Rate Schedule after 2001 and 2002 PILs Adjustments

NAME OF UTILITY NAME OF CONTACT E- Mail Address **VERSION NUMBER** Date



LICENCE NUMBER 0



This schedule shows the bill impacts using the 2002 Rate Schedule which includes the IPI - PF 2nd year PBR rate adjustment, the addition of the 2nd Installment of 1/3 Incremental MARR, the 2001 PILs deferral account estimate and the 2002 PILs estimate.

BILL IMPACT ANALYSIS: Current Bill vs. 2002 Bill (including IPI-PF, 1/3 Incremental MARR, 2001 & 2002 PILs)

RESIDENTIAL CLASS

NON-TIME OF USE	CURRENT 2001 E	BILL				2002 BILL (IPI-PF,	1/3 Incre	mental N	IARR, 2001 & :	2002 PILs)	
ENTER DESIRED CONSUMPTION	I LEVEL	KWH (enter)	RATE \$/KWH	CHARGE \$			KWH	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT
100 KWII	MONTHLY	(enter)	φ//((Ψ/))	•		MONTHLY		φ//((۷))	Ψ	DOLLARS	70
	SERVICE CHARGE	n/a	n/a	\$	10.82	SERVICE CHARGE	n/a	n/a	\$ 12.34		
	DISTRIBUTION KWH	100	0.0066	\$	0.66	DISTRIBUTION KWH	100	0.00749	\$ 0.75		
	COST OF POWER	400	0.0774	¢.	7 74	COST OF POWER	400	0.0774	¢ 7.74		
	KWH	100	0.0771	Ф	7.71	KWH	100	0.0771	\$ 7.71		
	CURRENT 2001 BII	LL		\$	19.19	Adjusted 2002 BILL			\$ 20.79	\$ 1.61	8.4%
MONTHLY CONSUMPTION OF		KWH	RATE	CHARGE			KWH	RATE	CHARGE	IMPACT	IMPACT
250 kWh	MONTHLY	(enter)	\$/KWH	\$		MONTHLY		\$/KWH	\$	DOLLARS	%
	SERVICE					MONTHLY SERVICE					
	CHARGE	n/a	n/a	\$	10.82	CHARGE	n/a	n/a	\$ 12.34		
	DISTRIBUTION KWH	250	0.0066	\$	1.65	DISTRIBUTION KWH	250	0.00749	\$ 1.87		
	COST OF POWER		0.0000	, ψ	1.00	COST OF POWER	200				
	KWH	250	0.0771	\$	19.26	KWH	250	0.0771	\$ 19.26		
	CURRENT 2001 BII	LL		\$	31.73	Adjusted 2002 BILL			\$ 33.47	\$ 1.74	5.5%
MONTHLY CONSUMPTION OF 500 kWh	MONTHLY	KWH (enter)	RATE \$/KWH	CHARGE \$		MONTHLY	KWH	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT
	MONTHLY SERVICE					MONTHLY SERVICE					
	CHARGE	n/a	n/a	\$	10.82	CHARGE	n/a	n/a	\$ 12.34		
	DISTRIBUTION KWH	500	0.0066	; \$	3.30	DISTRIBUTION KWH	500	0.00749	\$ 3.75		
	COST OF POWER					COST OF POWER					
	KWH	500	0.0771	\$	38.53	KWH	500	0.0771	\$ 38.53		
	CURRENT 2001 BII	LL		\$	52.65	Adjusted 2002 BILL			\$ 54.61	\$ 1.96	3.7%
MONTHLY CONSUMPTION OF		KWH	RATE	CHARGE			KWH	RATE	CHARGE	IMPACT	IMPACT
750 kWh	MONTHLY	(enter)	\$/KWH	\$		MONTHLY		\$/KWH	\$	DOLLARS	%
	SERVICE					SERVICE					
	CHARGE	n/a	n/a	\$	10.82	CHARGE	n/a	n/a	\$ 12.34		
	DISTRIBUTION KWH	750	0.0066	5 \$	4.95	DISTRIBUTION KWH	750	0.00749	\$ 5.62		
	COST OF POWER					COST OF POWER					
	KWH	750	0.0771	\$	57.79	KWH	750	0.0771	\$ 57.79		
	CURRENT 2001 BII	LL		\$	73.56	Adjusted 2002 BILL			\$ 75.74	\$ 2.19	3.0%
MONTHLY CONSUMPTION OF 1000 kWh	MONTHLY	KWH (enter)	RATE \$/KWH	CHARGE \$		MONTHLY	кwн	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT %
	SERVICE					SERVICE					
	CHARGE	n/a	n/a	\$	10.82	CHARGE DISTRIBUTION	n/a	n/a	\$ 12.34		
	DISTRIBUTION KWH	1000	0.0066	\$	6.60	KWH	1000	0.00749	\$ 7.49		
	COST OF POWER KWH					COST OF POWER KWH					
	KWII	1000	0.0771	Ъ	77.05	KVVH	1000	0.0771	\$ 77.05		
	CURRENT 2001 BII	LL		\$	94.47	Adjusted 2002 BILL			\$ 96.88	\$ 2.41	2.6%
MONTHLY CONSUMPTION OF		KWH	RATE	CHARGE			KWH	RATE	CHARGE	IMPACT	IMPACT
1500 kWh		(enter)		\$				\$/KWH	\$	DOLLARS	%
	MONTHLY SERVICE					MONTHLY SERVICE					
	CHARGE	n/a	n/a	\$	10.82	CHARGE	n/a	n/a	\$ 12.34		

	DISTRIBUTION KWH COST OF POWER KWH	1500 1500	0.0066 0.0771		9.90 115.58	DISTRIBUTION KWH COST OF POWER KWH	1500 1500	0.00749		11.24 115.58			
	CURRENT 2001 BIL	.L		\$	136.30	Adjusted 2002 BILL			\$	139.15	\$ 2	.85 2	2.1%
MONTHLY CONSUMPTION OF 2000 kWh		KWH (enter)	RATE \$/KWH	CHARGE \$			KWH	RATE \$/KWH	CI	HARGE \$	IMPACT DOLLAR	IMPA	
	MONTHLY SERVICE					MONTHLY SERVICE							
	CHARGE DISTRIBUTION	n/a	n/a	\$	10.82	CHARGE DISTRIBUTION	n/a	n/a	\$	12.34			
	KWH COST OF POWER	2000	0.0066	\$	13.20	KWH COST OF POWER	2000	0.00749	\$	14.98			
	KWH	2000	0.0771	\$	154.10	KWH	2000	0.0771	\$	154.10			
	CURRENT 2001 BIL	L		\$	178.12	Adjusted 2002 BILL			\$	181.42	\$ 3	.30	1.9%

	CURRENT 2001 E	BILL				2002 BILL (IPI-PF, 1/3 Incremental MARR, 2001 & 2002 PILs)						
ENTER DESIRED CONSUMPTION 1000 kWh	I LEVEL	KWH	RATE \$/KWH	CHARGE			кwн	RATE \$/KWH	CHARGE	IMPACT	IMPACT	
	MONTHLY SERVICE	(enter)	⊅/KVV⊓	\$		MONTHLY SERVICE		\$/KVVII	\$	DOLLARS	%	
	CHARGE DISTRIBUTION	n/a	n/a	\$	9.43	CHARGE DISTRIBUTION	n/a	n/a	\$ 10.81			
	KWH COST OF POWER	1000	0.0110	\$	11.00	KWH COST OF POWER	1000	0.01240	\$ 12.40			
	KWH	1000	0.0760		75.95	KWH	1000	0.0760			1	
	CURRENT 2001 BII	_L		\$	96.38	Adjusted 2002 BILL			\$ 99.16	\$ 2.78	2.9%	
MONTHLY CONSUMPTION 2000 kWh	MONTHLY	KWH (enter)	RATE \$/KWH	CHARGE \$		MONTHLY	KWH	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT %	
	SERVICE CHARGE DISTRIBUTION	n/a	n/a	\$	9.43	SERVICE CHARGE DISTRIBUTION	n/a	n/a	\$ 10.81			
	KWH COST OF POWER	2000	0.0110	\$	22.00	KWH COST OF POWER	2000	0.01240	\$ 24.81			
	KWH	2000	0.0760	\$	151.90	KWH	2000	0.0760	\$ 151.90			
	CURRENT 2001 BII	L		\$	183.33	Adjusted 2002 BILL			\$ 187.51	\$ 4.18	2.3%	
MONTHLY CONSUMPTION 5000 kWh	MONTHLY	KWH (enter)	RATE \$/KWH	CHARGE \$		MONTHLY	KWH	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT %	
	SERVICE CHARGE	n/a	n/a	\$	9.43	SERVICE CHARGE	n/a	n/a	\$ 10.81			
	DISTRIBUTION KWH	5000	0.0110	\$	55.00	DISTRIBUTION KWH	5000	0.01240	\$ 62.02			
	COST OF POWER KWH	5000	0.0760	\$	379.75	COST OF POWER KWH	5000	0.0760	\$ 379.75			
	CURRENT 2001 BII	-L		\$	444.18	Adjusted 2002 BILL			\$ 452.58	\$ 8.40	1.9%	
MONTHLY CONSUMPTION 10,000 kWh	MONTHLY SERVICE	KWH (enter)	RATE \$/KWH	CHARGE \$		MONTHLY SERVICE	кwн	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT %	
	CHARGE DISTRIBUTION	n/a	n/a	\$	9.43	CHARGE DISTRIBUTION	n/a	n/a	\$ 10.81			
	KWH COST OF POWER	10000	0.0110	\$	110.00	KWH COST OF POWER	10000	0.01240	\$ 124.04			
	KWH	10000	0.0760	\$	759.50	KWH	10000	0.0760	\$ 759.50			
	CURRENT 2001 BII	_L		\$	878.93	Adjusted 2002 BILL			\$ 894.35	\$ 15.42	1.8%	
MONTHLY CONSUMPTION 20,000 KWh		KWH (enter)	RATE \$/KWH	CHARGE \$			KWH	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT	
	MONTHLY SERVICE CHARGE	n/a	n/a	\$	9.43	MONTHLY SERVICE CHARGE	n/a	n/a	\$ 10.81			
	DISTRIBUTION KWH	20000	0.0110	\$	220.00	DISTRIBUTION KWH	20000	0.01240	\$ 248.08			
	COST OF POWER KWH	20000	0.0760	\$	1,519.00	COST OF POWER KWH	20000	0.0760	\$ 1,519.00			
	CURRENT 2001 BII	_L		\$	1,748.43	Adjusted 2002 BILL			\$ 1,777.89	\$ 29.46	1.7%	

	CURRENT 2001 E	BILL				2002 BILL (IPI-PF,	. 1/3 Incre	mental N	IARR	R. 2001 & 2	002 PILs)	
ENTER DESIRED CONSUMPTION		KW (enter)	RATE \$/KW	CHARGE \$,	кw	RATE \$/KW		HARGE	IMPACT DOLLARS	IMPACT
	MONTHLY SERVICE	(enter)	⊅/KVV	Þ		MONTHLY SERVICE		⊅/r\vv		Þ	DOLLARS	76
	CHARGE DISTRIBUTION	n/a	n/a	\$	164.83	CHARGE DISTRIBUTION	n/a	n/a	\$	187.99		
	KW COST OF POWER	0	1.6582	\$	-	KW COST OF POWER	0	1.87251	\$	-		
	KW	0	7.5697	\$	-	KW	0	7.5697	\$	-		
	COST OF POWER KWH	0	0.0535	\$	-	COST OF POWER KWH	0	0.0535	\$	-		
	CURRENT 2001 BII	LL		\$	164.83	Adjusted 2002 BILL			\$	187.99	\$ 23.16	14.1%
MONTHLY CONSUMPTION		ĸw	RATE	CHARGE			ĸw	RATE	c	HARGE	IMPACT	IMPACT
100kW, 30,000kWh	MONTHLY	(enter)	\$/KW	\$		MONTHLY		\$/KW		\$	DOLLARS	%
	SERVICE CHARGE	n/a	n/a	\$	164.83	SERVICE CHARGE	n/a	n/a	\$	187.99		
	DISTRIBUTION					DISTRIBUTION						
	KW COST OF POWER	100	1.6582	\$	165.82	KW COST OF POWER	100	1.87251	\$	187.25		
	KW COST OF POWER	100	7.5697	\$	756.97	KW COST OF POWER	100	7.5697	\$	756.97		
	KWH	30,000	0.0535	\$	1,603.50	KWH	30,000	0.0535	\$	1,603.50		
	CURRENT 2001 BII	LL		\$	2,691.12	Adjusted 2002 BILL			\$	2,735.71	\$ 44.59	1.7%
MONTHLY CONSUMPTION		ĸw	RATE	CHARGE			кw	RATE	c	HARGE	IMPACT	IMPACT
100kW, 40,000kWh	MONTHLY	(enter)	\$/KW	\$		MONTHLY		\$/KW		\$	DOLLARS	%
	SERVICE					SERVICE						
	CHARGE DISTRIBUTION	n/a	n/a	\$	164.83	CHARGE DISTRIBUTION	n/a	n/a	\$	187.99		
	KW	100	1.6582	\$	165.82	KW	100	1.87251	\$	187.25		
	COST OF POWER KW	100	7.5697	\$	756.97	COST OF POWER KW	100	7.5697	\$	756.97		
	COST OF POWER KWH	40,000	0.0535	•	2,138.00	COST OF POWER KWH	40,000	0.0535	\$	2,138.00		
	CURRENT 2001 BII		0.0000	\$	3,225.62	Adjusted 2002 BILL	40,000	0.0000	\$	3,270.21	\$ 44.59	1.4%
MONTHLY CONSUMPTION 500kW, 100,000kWh	MONTHLY SERVICE	KW (enter)	RATE \$/KW	CHARGE \$		MONTHLY SERVICE	ĸw	RATE \$/KW	c	HARGE \$	IMPACT DOLLARS	IMPACT %
	CHARGE	n/a	n/a	\$	164.83	CHARGE	n/a	n/a	\$	187.99		
	DISTRIBUTION KW	500	1.6582	\$	829.10	DISTRIBUTION KW	500	1.87251	\$	936.25		
	COST OF POWER					COST OF POWER						
	KW COST OF POWER	500	7.5697		3,784.85	KW COST OF POWER	500	7.5697		3,784.85		
	KWH	100,000	0.0535	\$	5,345.00	KWH	100,000	0.0535	\$	5,345.00		
	CURRENT 2001 BII	LL		\$	10,123.78	Adjusted 2002 BILL			\$	10,254.10	\$ 130.32	1.3%
MONTHLY CONSUMPTION 500kW, 250,000kWh	MONTHLY	KW (enter)	RATE \$/KW	CHARGE \$		MONTHLY	ĸw	RATE \$/KW	c	CHARGE \$	IMPACT DOLLARS	IMPACT %
	SERVICE CHARGE	n/a	n/a	\$	164.83	SERVICE CHARGE	n/a	n/a	\$	187.99		
	DISTRIBUTION KW	500	1.6582	\$	829.10	DISTRIBUTION KW	500	1.87251	\$	936.25		
	COST OF POWER KW	500	7.5697	•	3,784.85	COST OF POWER KW	500	7.5697	¢	3,784.85		
	COST OF POWER					COST OF POWER						
	KWH CURRENT 2001 BII	250,000	0.0535	\$	13,362.50	KWH Adjusted 2002 BILL	250,000	0.0535		13,362.50 18,271.60	\$ 130.32	0.7%
	JOINILINI 2001 BII				10,1+1.20	rajusiou 2002 DILL			Ψ	10,211.00	ψ 130.32	0.1 /0
MONTHLY CONSUMPTION 1000kW, 400,000kWh		KW (enter)	RATE \$/KW	CHARGE \$			KW	RATE \$/KW	C	HARGE \$	IMPACT DOLLARS	IMPACT %
,,	MONTHLY	(55.)	4	Ť		MONTHLY		Ψ,		*	20 7110	,•
	SERVICE CHARGE	n/a	n/a	\$	164.83	SERVICE CHARGE	n/a	n/a	\$	187.99		
	DISTRIBUTION KW	1000	1.6582	· \$	1,658.20	DISTRIBUTION KW	1000	1.87251	\$	1,872.51		
	COST OF POWER					COST OF POWER						
	KW COST OF POWER	1000	7.5697	\$	7,569.70	KW COST OF POWER	1000	7.5697	\$	7,569.70		
	KWH	400,000	0.0535	\$	21,380.00	KWH	400,000	0.0535	\$	21,380.00		
	CURRENT 2004 BII			¢.	20 772 72	Adimeted 2002 DILL			Φ.	24 040 20	¢ 227.47	0.00/

\$ 30,772.73 Adjusted 2002 BILL

CURRENT 2001 BILL

\$ 31,010.20 \$ 237.47 0.8%

MONTHLY CONSUMPTION 1000kW, 500,000kWh	MONTHLY	KW (enter)	RATE \$/KW	CHARGE \$		MONTHLY	ĸw	RATE \$/KW	CHARGE \$	IMPACT DOLLARS	IMPACT %
	SERVICE CHARGE	n/a	n/a	\$	164.83	SERVICE CHARGE	n/a	n/a	\$ 187.99		
	DISTRIBUTION KW	1000	1.6582		1,658.20	DISTRIBUTION KW	1000	1.87251	\$ 1,872.51		
	COST OF POWER KW		7.5697		7,569.70	COST OF POWER KW	1000	7.5697	\$ 7,569.70		
	COST OF POWER	500,000	0.0535			COST OF POWER	500,000	0.0535			
			0.0550		26,725.00	Adjusted 2002 BILL	300,000	0.0555		¢ 227.47	0.70/
	CURRENT 2001 BI	LL		\$	30,117.73	Adjusted 2002 BILL			\$ 36,355.20	\$ 237.47	0.7%
MONTHLY CONSUMPTION 3,000kW, 1,000,000kWh		KW (enter)	RATE \$/KW	CHARGE \$			KW	RATE \$/KW	CHARGE \$	IMPACT DOLLARS	IMPACT %
3,000kvv, 1,000,000kvvii	MONTHLY	(enter)	φ/ Γ. V V	φ		MONTHLY		φ/1ζΨΨ	Ψ	DOLLARS	76
	SERVICE CHARGE	n/a	n/a	\$	164.83	SERVICE CHARGE	n/a	n/a	\$ 187.99		
	DISTRIBUTION KW	3000	1.6582	2 \$	4,974.60	DISTRIBUTION KW	3000	1.87251	\$ 5,617.52		
	COST OF POWER KW	3000	7.5697	\$	22,709.10	COST OF POWER KW	3000	7.5697	\$ 22,709.10		
	COST OF POWER KWH	1,000,000	0.0535	5 \$	53,450.00	COST OF POWER KWH	#######	0.0535	\$ 53,450.00		
	CURRENT 2001 BI	LL		\$	81,298.53	Adjusted 2002 BILL			\$ 81,964.61	\$ 666.08	0.8%
					,	,,			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
MONTHLY CONSUMPTION 3,000kW, 1,500,000kWh		KW (enter)	RATE \$/KW	CHARGE \$			KW	RATE \$/KW	CHARGE \$	IMPACT DOLLARS	IMPACT %
5,555KTT, 1,555,555KTTT	MONTHLY SERVICE	(citter)	ψητιν	•		MONTHLY SERVICE		Ψ//(•	DOLLANG	70
	CHARGE	n/a	n/a	\$	164.83	CHARGE	n/a	n/a	\$ 187.99		
	DISTRIBUTION KW	3000	1.6582	2 \$	4,974.60	DISTRIBUTION KW	3000	1.87251	\$ 5,617.52		
	COST OF POWER KW	3000	7.5697	\$	22,709.10	COST OF POWER KW	3000	7.5697	\$ 22,709.10		
	COST OF POWER KWH	1,500,000	0.0535	5 \$	80,175.00	COST OF POWER KWH	#######	0.0535	\$ 80,175.00		
	CURRENT 2001 BI	LL		\$	108,023.53	Adjusted 2002 BILL			\$ 108,689.61	\$ 666.08	0.6%
MONTHLY CONSUMPTION		KW	RATE	CHARGE			ĸw	RATE	CHARGE	IMPACT	IMPACT
4,000kW, 1,200,000kWh	MONTHLY	(enter)	\$/KW	\$		MONTHLY		\$/KW	\$	DOLLARS	%
	SERVICE CHARGE	n/a	n/a	\$	164.83	SERVICE CHARGE	n/a	n/a	\$ 187.99		
	DISTRIBUTION KW	4000	1.6582		6,632.80	DISTRIBUTION KW	4000	1.87251	\$ 7,490.03		
	COST OF POWER		7.5697		30,278.80	COST OF POWER KW	4000	7.5697	\$ 30,278.80		
	COST OF POWER	1,200,000	0.0535		64,140.00	COST OF POWER	#######		\$ 64,140.00		
			0.0550	1			*********	0.0555		¢ 000.20	0.00/
	CURRENT 2001 BI	LL		\$	101,216.43	Adjusted 2002 BILL			\$ 102,096.82	\$ 880.39	0.9%
MONTHLY CONSUMPTION		KW	RATE	CHARGE			KW	RATE	CHARGE	IMPACT	IMPACT
4,000kW, 1,800,000kWh	MONTHLY	(enter)	\$/KW	\$		MONTHLY		\$/KW	\$	DOLLARS	%
	SERVICE CHARGE	n/a	n/a	\$	164.83	SERVICE CHARGE	n/a	n/a	\$ 187.99		
	DISTRIBUTION KW	4000	1.6582	2 \$	6,632.80	DISTRIBUTION KW	4000	1.87251	\$ 7,490.03		
	COST OF POWER KW		7.5697		30,278.80	COST OF POWER KW	4000		\$ 30,278.80		
	COST OF POWER		0.0535		96,210.00	COST OF POWER	#######		\$ 96,210.00		
	CURRENT 2001 BI		0.0000	\$	133,286.43	Adjusted 2002 BILL		0.5000	\$ 134,166.82	\$ 880.39	0.7%
	30111EN1 2001 DI			L Ψ	.50,250.75	, ajudiou 2002 DILL			₩ 10-1,100.0Z	Ψ 000.33	5.1 70
GENERAL SERVICE >50 KW 1	IME OF USE										

GENERAL SERVICE >50 KW TIME OF USE

CURRENT 2001 BILL	2002 BILL (IPI-PF, 1/3 Incremental MARR, 2001 & 2002 PILs)
-	

100kW, 40,000kWh	WINTER	ĸw	RATE \$/kW	CHARGE \$	WINTER	ĸw	RATE \$/kW	CHARGE \$	IMPACT DOLLARS	IMPACT
	DISTRIBUTION KW kW COST OF POWER	100	0.0000 \$	-	DISTRIBUTION kW kW COST OF POWER	100	#DIV/0!	#DIV/0!		
	Demand Charge	100	0.0000 \$ RATE	-	Domaila Ghaige	100	0.0000 RATE	\$ -		
	COST OF POWER WINTER PEAK	kWh 20,000	\$/kWh 0.0000 \$	-	COST OF POWER WINTER PEAK	kWh 20,000	\$/kWh 0.0000	\$ -		

WINTER OFF PEAK MONTHLY SERVICE CHARGE	20,000	0.0000	\$	-	WINTER OFF PEAK MONTHLY SERVICE CHARGE	20,000	0.0000	\$ - #DIV/0!		
TOTAL			\$	-	TOTAL			#DIV/0!	#DIV/0!	#DIV/0!
SUMMER	ĸw	RATE	CHARGE		SUMMER	ĸw	RATE	CHARGE	IMPACT	IMPACT
		\$/kW	\$				\$/kW	\$	DOLLARS	%
DISTRIBUTION kW kW COST OF POWER	100	0.0000	\$	-	DISTRIBUTION kW kW COST OF POWER	100	#DIV/0!	#DIV/0!		
Demand Charge	100	0.0000 RATE	\$	-	Demand Charge	100	0.0000 RATE	\$ -		
COST OF POWER	kWh	\$/kWh			COST OF POWER	kWh	\$/kWh			
SUMMER PEAK SUMMER OFF	20,000	0.0000	\$	-	SUMMER PEAK SUMMER OFF	20,000	0.0000	\$ -		
PEAK MONTHLY SERVICE	20,000	0.0000	\$	-	PEAK MONTHLY SERVICE	20,000	0.0000	\$ -		
CHARGE			\$	-	CHARGE			#DIV/0!		
TOTAL			\$	-	TOTAL			#DIV/0!	#DIV/0!	#DIV/0!

GENERAL SERVICE - INTERMEDIATE USE

CURRENT 2001 BILL	2002 BILL (IPI-PF, 1/3 Incremental MARR, 2001 & 2002 PILs)

ENTER DESIRED CONSUMPTION 4000kW, 1,200,000kWh	LEVELS WINTER				v	VINTER					
		KW	RATE \$/kW	CHARGE \$			KW	RATE \$/kW	CHARGE \$	IMPACT DOLLARS	IMPACT %
	DISTRIBUTION kW kW COST OF POWER	4000	0.0000 \$	·	-	DISTRIBUTION kW kW COST OF POWER	4000	#DIV/0!	#DIV/0!		
	Demand Charge	4000	0.0000 \$ RATE		-	Demand Charge	4000	0.0000 RATE	\$ -		
	COST OF POWER WINTER PEAK WINTER OFF	kWh 600,000	\$/kWh 0.0000 \$		-	COST OF POWER WINTER PEAK WINTER OFF	kWh 600,000	\$/kWh 0.0000	\$ -		
	PEAK MONTHLY SERVICE	600,000	0.0000 \$		-	PEAK MONTHLY SERVICE	600,000	0.0000	\$ -		
	CHARGE		\$		-	CHARGE			#DIV/0!		
	TOTAL		\$		-	TOTAL			#DIV/0!	#DIV/0!	#DIV/0!
	SUMMER				s	SUMMER					
		KW	RATE \$/kW	CHARGE \$			KW	RATE \$/kW	CHARGE \$	IMPACT DOLLARS	IMPACT %
	DISTRIBUTION kW kW COST OF POWER	4000	0.0000 \$		-	DISTRIBUTION kW kW COST OF POWER	4000	#DIV/0!	#DIV/0!		
	Demand Charge	4000	0.0000 \$ RATE		-	Demand Charge	4000	0.0000 RATE	\$ -		
	COST OF POWER SUMMER PEAK SUMMER OFF	kWh 600,000	\$/kWh 0.0000 \$		-	COST OF POWER SUMMER PEAK SUMMER OFF	kWh 600,000	\$/kWh 0.0000	\$ -		
	PEAK MONTHLY SERVICE	600,000	0.0000 \$		-	PEAK MONTHLY SERVICE	600,000	0.0000	\$ -		
	CHARGE		\$		-	CHARGE			#DIV/0!		

TOTAL

#DIV/0!

#DIV/0!

#DIV/0!

LARGE USE

TOTAL

	2002 BILL (IPI-PF, 1/3 Incremental MARR, 2001 & 2002 PILs)										
ENTER DESIRED CONSUMPTION 6000kW, 3,000,000kWh	ON LEVELS WINTER	ĸw	RATE \$/kW	CHARGE \$		WINTER	ĸw	RATE \$/kW	CHARGE \$	IMPACT DOLLARS	IMPACT
	DISTRIBUTION kW kW COST OF POWER	6000	0.0000 \$	\$	-	DISTRIBUTION kW kW COST OF POWER	6000	#DIV/0!	#DIV/0!		
	Demand Charge COST OF POWER WINTER PEAK 1, WINTER OFF	6000 kWh ,500,000	0.0000 \$ RATE \$/kWh 0.0000 \$		-	Demand Charge COST OF POWER WINTER PEAK WINTER OFF	6000 kWh ######	0.0000 RATE \$/kWh 0.0000	•		
		,500,000	0.0000	\$	-	PEAK	1,500,000	0.0000	\$ -		

\$

MONTHLY SERVICE CHARGE			\$	-	MONTHLY SERVICE CHARGE			;	#DIV/0!		
TOTAL			\$	-	TOTAL			7	#DIV/0!	#DIV/0!	#DIV/0!
SUMMER	ĸw	RATE	CHARGE		SUMMER	ĸw	RATE	С	HARGE	IMPACT	IMPACT
DICTRIBUTION		\$/kW	\$		DIOTRIBUTION		\$/kW		\$	DOLLARS	%
DISTRIBUTION kW kW COST OF POWER	6000	0.0000	\$	-	DISTRIBUTION kW kW COST OF POWER	6000	#DIV/0!	į	#DIV/0!		
Demand Charge	6000	0.0000 RATE	\$	-	Demand Charge	6000	0.0000 RATE	\$	-		
COST OF POWER	kWh	\$/kWh			COST OF POWER	kWh	\$/kWh				
SUMMER PEAK SUMMER OFF	1,500,000	0.0000	\$	-	SUMMER PEAK SUMMER OFF	#######	0.0000	\$	-		
PEAK MONTHLY SERVICE	1,500,000	0.0000	\$	-	PEAK MONTHLY SERVICE	1,500,000	0.0000	\$	-		
CHARGE			\$	-	CHARGE			-	#DIV/0!		

#DIV/0!

#DIV/0!

#DIV/0!

TOTAL

\$

- TOTAL

SHEET 11 - Z-Factor Adder Calculation

NAME OF UTILITY NAME OF CONTACT E- Mail Address VERSION NUMBER Date West Perth Power Inc.
Robert Hume

1
25-Jan-02

LICENCE NUMBER
PHONE NUMBER

0 519-<mark>396-3485 ext 211</mark>

This schedule allows LDCs to input the Applied for Value for a Z-Factor.

The amount is allocated to the classes in the same manner as the PILs amount added on Sheet 6 and is recovered as a rate adder.

Enter the applied for Value for the Z-factor:

\$ -

The Table below uses the 2001 statistics for your LDC to allocate the Z-Factor amount.

The share of class distribution revenue in 2001 is used to allocate this amount to the rate classes.

When this data was added on Sheet 6, it will also appear in the table below.

2001 Statistics by Class	kW	kWh	Number of Customers	Distribution Revenues	2001 Revenue Shares	 Z-Factor ecovery
RESIDENTIAL CLASS	_	14,757,512	1,640	\$289,286.49	52.25%	\$ _
GENERAL SERVICE <50 KW CLASS	-	6,904,613	232	\$88,430.74	15.97%	\$ -
GENERAL SERVICE >50 KW NON TIME OF USE	94,325	-	23	\$173,336.65	31.30%	\$ -
GENERAL SERVICE >50 KW TIME OF USE	0	-	-	\$0.00	0.00%	\$ -
INTERMEDIATE USE	0	-	-	\$0.00	0.00%	\$ -
LARGE USER CLASS	0	-	-	\$0.00	0.00%	\$ -
SENTINEL LIGHTS	35	-	11	\$0.00	0.00%	\$ -
STREET LIGHTING CLASS	1,192	-	605	\$2,654.39	0.48%	\$ -
TOTALS				\$553,708.27	1.00	-
						\$ -

Residential Class

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below

		VARIABLE CHARGE REVENUE		RVICE IARGE VENUE	ALLOCA Factor A for Rec	mount
	F	Percentage	Per	centage		
		0.300	0	.700	100	%
(A) ALLOCATED 2002 Z-Factor (Total in Cell G26 above)	\$	-	\$	-	\$	-
(B) RETAIL KWH		14,757,512				
(C) NUMBER OF CUSTOMERS				1,640		
(D) ADDITIONAL DISTRIBUTION KWH RATE (\$/KWH) (A)/(B (this amount is added to the kWh rate shown on Sheet 9 and the total new rate appears on the Rate Schedule on Sheet 12)		\$0.000000				
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 9a the total new Service Charge appears on the Rate Schedule on		et 12)		\$0.0000		

General Service <50kW Class

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below

		VARIABLE CHARGE REVENUE Percentage	SERVICE CHARGE REVENUE Percentage		ALLOCATED Z- Factor Amount for Recovery
		0.700	0.3	300	100%
(A) ALLOCATED 2002 Z-Factor (Total in Cell G27 above)	\$	-	\$	-	\$ -
(B) RETAIL KWH		6,904,613			
(C) NUMBER OF CUSTOMERS				232	
(D) ADDITIONAL DISTRIBUTION KWH RATE (\$/KWH) (A)/(E) (this amount is added to the kWh rate shown on Sheet 9 and the total new rate appears on the Rate Schedule on Sheet 12)	3	\$0.000000			
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 9 the total new Service Charge appears on the Rate Schedule or		eet 12)	\$	0.0000	

General Service >50kW Class Non TOU

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below

	VARIABLE CHARGE REVENUE Percentage		SERVICE CHARGE REVENUE Percentage		Facto	CATED Z- or Amount Recovery
	0	.750	0.25	0	•	100%
(A) ALLOCATED 2002 Z-Factor (Total in Cell G28 above)	\$	-	\$	-	\$	-
(B) RETAIL KW		94,325				
(C) NUMBER OF CUSTOMERS				23		
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 9 and the total new rate appears on the Rate Schedule on Sheet 12)	\$	0.000000				
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 9a the total new Service Charge appears on the Rate Schedule on		2)	\$0.	.0000		

General Service >50kW ClassTOU

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below

	VARIABLE CHARGE REVENUE Percentage 0.000		CHA REVI Perce	VICE RGE ENUE entage	ALLOCATED Z- Factor Amount for Recovery
(A) ALLOCATED 2002 Z-Factor (Total in Cell G29 above)	\$ -		\$	-	\$ -
(B) RETAIL KW		0			
(C) NUMBER OF CUSTOMERS				-	
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 9 and the total new rate appears on the Rate Schedule on Sheet 12)	#DIV/0!				
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 9 the total new Service Charge appears on the Rate Schedule or	eet 12)		#DI	V/0!	

Intermediate Class

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below

VARIABLE **SERVICE** ALLOCATED Z-CHARGE CHARGE Factor Amount **REVENUE REVENUE** for Recovery Percentage Percentage 0.400 0.600 100% \$ \$ 0 (D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) #DIV/0! (this amount is added to the kW rate shown on Sheet 9 and

#DIV/0!

the total new rate appears on the Rate Schedule on Sheet 12) (E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12

(this amount is added to the Service Charge shown on Sheet 9and the total new Service Charge appears on the Rate Schedule on Sheet 12)

Large User Class

(A) ALLOCATED 2002 Z-Factor

(Total in Cell G30 above)

(C) NUMBER OF CUSTOMERS

(B) RETAIL KW

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below

	VARIABLE CHARGE REVENUE Percentage			SERVICE CHARGE REVENUE Percentage	Fa	LOCATED Z ctor Amount or Recovery	ount
	0.400			0.600		100%	
(A) ALLOCATED 2002 Z-Factor (Total in Cell G31 above)	\$	-	\$	· -	\$	-	
(B) RETAIL KW			0				
(C) NUMBER OF CUSTOMERS				-			
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 9 and the total new rate appears on the Rate Schedule on Sheet 12)		#DIV/0!					
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 9a the total new Service Charge appears on the Rate Schedule on		et 12)		#DIV/0!			

Sentinel Lighting Class

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below

	VARIABLE CHARGE REVENUE Percentage 0.400	CH RE\ Per	RVICE IARGE VENUE centage	ALLOCATED Z- Factor Amount for Recovery
(A) ALLOCATED 2002 Z-Factor (Total in Cell G32 above)	\$ -	\$	-	\$ -
(B) RETAIL KW		35		
(C) NUMBER OF CUSTOMERS			11	
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 9 and the total new rate appears on the Rate Schedule on Sheet 12)	\$0.00000	10		
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 9a the total new Service Charge appears on the Rate Schedule on			\$0.0000	

Streetlighting Class

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below

	VARIABLE CHARGE REVENUE Percentage		SERVICE CHARGE REVENUE Percentage		Facto	CATED Z- or Amount Recovery
		0.400	0.600		1	100%
(A) ALLOCATED 2002 Z-Factor (Total in Cell G33 above)	\$	-	\$	-	\$	-
(B) RETAIL KW		1,192				
(C) NUMBER OF CUSTOMERS (Connections)				605		
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 9 and the total new rate appears on the Rate Schedule on Sheet 12)		\$0.000000				
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 9a the total new Service Charge appears on the Rate Schedule on		et 12)	9	0.0000		

SHEET 12 - 2002 Rate Schedule including 2001/2002 PILs Estimate and Z-Factor Adders

NAME OF UTILITY
NAME OF CONTACT
E- Mail Address
VERSION NUMBER
Date
West Perth Power Inc.
Robert Hume
1
25-Jan-02

PHONE NUMBER 3-396-3485 ext 211

This schedule includes the 2002 distribution rates which have been adjusted for the IPI - PF 2nd year PBR rate adjustment, the 2nd Installment of 1/3 Incremental MARR, the 2001PILs Deferral Account Estimate Adder, the 2002 PILs Proxy Estimate Adder and the Z-Factor Adder.

RESIDENTIAL

DISTRIBUTION KWH RATE \$0.00749

MONTHLY SERVICE CHARGE (Per Customer) \$12.33910

COST OF POWER KWH RATE \$0.07705

RESIDENTIAL (TIME OF USE)

DISTRIBUTION KWH RATE \$0.00096

MONTHLY SERVICE CHARGE (Per Customer) \$1.63812

COST OF POWER TIME OF USE RATES WINTER PEAK WINTER OFF- SUMMER PEAK SUMMER OFF- PEAK PEAK \$/KWH \$/KWH \$/KWH \$/KWH \$0.0000 \$0.0000 \$0.0000 \$0.0000

GENERAL SERVICE < 50 KW

DISTRIBUTION KWH RATE \$0.01240

MONTHLY SERVICE CHARGE (Per Customer) \$10.80635

COST OF POWER KWH RATE \$0.075950

GENERAL SERVICE < 50 KW (TIME OF USE)

DISTRIBUTION KWH RATE \$0.00153

MONTHLY SERVICE CHARGE (Per Customer) \$1.48008

COST OF POWER TIME OF USE RATES WINTER PEAK WINTER OFF- PEAK SUMMER OFF- PEAK \$/KWH \$/KWH \$/KWH \$/KWH \$0.0000 \$0.0000 \$0.0000

GENERAL SERVICE > 50 KW (NON TIME OF USE)

DISTRIBUTION KW RATE \$1.87251

MONTHLY SERVICE CHARGE (Per Customer) \$187.99360

COST OF POWER KW RATE \$7.569700

COST OF POWER KWH RATE \$0.053450

GENERAL SERVICE > 50 KW (TIME OF USE)

DISTRIBUTION KW RATE #DIV/0!

MONTHLY SERVICE CHARGE (Per Customer) #DIV/0!

COST OF POWER TIME OF USE RATES WINTER OFF-WINTER PEAK SUMMER PEAK WINTER PEAK SUMMER PEAK SUMMER OFF-**PEAK PEAK**

> \$/KW \$/KW \$/KWH \$/KWH \$/KWH \$/KWH

> \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000

GENERAL SERVICE INTERMEDIATE USE

DISTRIBUTION KW RATE #DIV/0!

MONTHLY SERVICE CHARGE (Per Customer) #DIV/0!

COST OF POWER TIME OF USE RATES WINTER OFF-WINTER PEAK SUMMER PEAK WINTER PEAK SUMMER PEAK SUMMER OFF-

PEAK

\$/KW \$/KWH \$/KWH \$/KWH \$/KWH \$/KW \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000

PEAK

LARGE USE

DISTRIBUTION KW RATE #DIV/0!

MONTHLY SERVICE CHARGE (Per Customer) #DIV/0!

COST OF POWER TIME OF USE RATES WINTER PEAK SUMMER PEAK WINTER PEAK WINTER OFF-SUMMER PEAK SUMMER OFF-**PEAK**

PEAK

\$/KW \$/KW \$/KWH \$/KWH \$/KWH \$/KWH \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000

SENTINEL LIGHTS (NON TIME OF USE)

DISTRIBUTION KW RATE \$0.76374

MONTHLY SERVICE CHARGE (Per Connection) \$0.21035

COST OF POWER KW RATE \$23.6509

OR

SENTINEL LIGHTS (TIME OF USE)

DISTRIBUTION KW RATE \$0.04563

MONTHLY SERVICE CHARGE (Per Connection) \$0.01255

COST OF POWER TIME OF USE RATES WINTER PEAK SUMMER PEAK

> \$/KW \$/KW \$0.0000 \$0.0000

STREET LIGHTING (NON TIME OF USE)

DISTRIBUTION KW RATE \$0.14190

MONTHLY SERVICE CHARGE (Per Connection) \$0.03537

COST OF POWER KW RATE \$0.0000

OR

STREET LIGHTING (TIME OF USE)

DISTRIBUTION KW RATE \$1.06978

MONTHLY SERVICE CHARGE (Per Connection) \$0.27273 COST OF POWER TIME OF USE RATES

WINTER PEAK SUMMER PEAK \$/KW \$/KW \$33.9612 \$13.3220

SHEET 13 - Transition Cost Adder Calculation

NAME OF UTILITY
NAME OF CONTACT
E- Mail Address
VERSION NUMBER
Date

West Perth Power Inc.
Robert Hume

1
25-Jan-02

LICENCE NUMBER
PHONE NUMBER

0 -396-3485 ext 211

This schedule allows LDCs to input the Applied for Value for Transition Costs by the 10 cost categories shown in Article 480 of the APH Handbook.

These categories are:

1 Billing Activities 6
2 Customer Education Services 7
3 Wholesale Market Requirements 8
4 IMO Requirements 9
5 Retailer/Customer Requirements 10

Enter the Amounts to be Applied under each category. The model will allocate the cost under each category to a rate class based on 2001 Distribution Revenue as If the Utility would like to allocate the costs on a different basis, allocations can be adjusted manually.

Enter the applied for Total Value for Transition Costs:



Transition Cost Category	·	1	Allocation 2		2	Allocation	3
Total	\$	-		\$	-		\$ -
RESIDENTIAL CLASS	\$	-	52.25%	\$	-	52.25%	\$ -
GENERAL SERVICE <50 KW CLASS	\$	-	15.97%	\$	-	15.97%	\$ -
GENERAL SERVICE >50 KW NON TIME OF USE	\$	-	31.30%	\$	-	31.30%	\$ -
GENERAL SERVICE >50 KW TIME OF USE	\$	-	0.00%	\$	-	0.00%	\$ -
INTERMEDIATE USE	\$	-	0.00%	\$	-	0.00%	\$ -
LARGE USER CLASS	\$	-	0.00%	\$	-	0.00%	\$ -
SENTINEL LIGHTS	\$	-	0.00%	\$	-	0.00%	\$ -
STREET LIGHTING CLASS	\$	-	0.48%	\$	-	0.48%	\$ -
TOTALS			100.00%			100.00%	

		kWh	Number of Customers	Distribution Revenues	2001 Revenue Shares
2001 Statistics by Class	kW				
RESIDENTIAL CLASS	-	14,757,512	1,640	\$289,286.49	52.25%
GENERAL SERVICE <50 KW CLASS	-	6,904,613	232	\$88,430.74	15.97%
SENERAL SERVICE >50 KW NON TIME OF USE	94,325	-	23	\$173,336.65	31.30%
SENERAL SERVICE >50 KW TIME OF USE	0	-	-	\$0.00	0.00%
ITERMEDIATE USE	0	-	-	\$0.00	0.00%
ARGE USER CLASS	0	-	-	\$0.00	0.00%
ENTINEL LIGHTS	35	-	11	\$0.00	0.00%
STREET LIGHTING CLASS	1,192	-	605	\$2,654.39	0.48%
OTALS				\$553,708.27	1.0

Residential Class

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below

	VARIABLE CHARGE REVENUE Percentage	C RE	SERVICE CHARGE REVENUE Percentage		2 Transition Costs for Recovery
	0.300		0.700		100%
\$	-	\$	-	\$	-

(A) ALLOCATED 2002 Transition Costs (Total in Cell G42 above)

1,640

(D) ADDITIONAL DISTRIBUTION KWH RATE (\$/KWH) (A)/(B (this amount is added to the kWh rate shown on Sheet 12 and the total new rate appears on the Rate Schedule on Sheet 14)

\$0.000000

(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 12 and the total new Service Charge appears on the Rate Schedule on Sheet 14)

\$0.0000

General Service <50kW Class

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below

	VARIABLE CHARGE REVENUE Percentage 0.700		CHARGE CHARGE REVENUE REVENUE Percentage Percentage			02 Transition Costs for Recovery
(A) ALLOCATED 2002 Transition Costs (Total in Cell G43 above)	\$	-	\$	-	\$	-
(B) RETAIL KWH		6,904,613				
(C) NUMBER OF CUSTOMERS				232		
(D) ADDITIONAL DISTRIBUTION KWH RATE (\$/KWH) (A)/(B (this amount is added to the kWh rate shown on Sheet 12 and the total new rate appears on the Rate Schedule on Sheet 14)		\$0.000000				
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 12	2 an	d		\$0.0000		

General Service >50kW Class Non TOU

the total new Service Charge appears on the Rate Schedule on Sheet 14)

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below

	VARIABLE CHARGE REVENUE	SERVICE CHARGE REVENUE Percentage		2002 Transition Costs for Recovery
	Percentage 0.750			100%
	0.750	0.2	J U	10078
(A) ALLOCATED 2002 Transition Costs (Total in Cell G44 above)	\$ -	\$	-	\$ -
(B) RETAIL KW	94,325			
(C) NUMBER OF CUSTOMERS			23	
(D) ADDITIONAL DISTRIBUTION KW RATE ($\$/KW$) (A)/(B) (this amount is added to the kW rate shown on Sheet 12 and the total new rate appears on the Rate Schedule on Sheet 14)	\$0.000000			
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 1. the total new Service Charge appears on the Rate Schedule or		\$0	0.0000	

General Service >50kW ClassTOU

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below

	VARIABLE	SEF	RVICE	2002	Transition
	CHARGE	CH	ARGE	Co	sts for
	REVENUE	REV	'ENUE	Re	covery
	Percentage	Perc	entage		
0.000		1.	.000	1	100%
\$	-	\$	-	\$	-

(A) ALLOCATED 2002 Transition Costs (Total in Cell G45 above)

(B) RETAIL KW 0 (C) NUMBER OF CUSTOMERS (D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) #DIV/0! (this amount is added to the kW rate shown on Sheet 12 and the total new rate appears on the Rate Schedule on Sheet 14) (E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 #DIV/0! (this amount is added to the Service Charge shown on Sheet 12 and the total new Service Charge appears on the Rate Schedule on Sheet 14) **Intermediate Class**

(this amount is added to the Service Charge shown on Sheet 12 and the total new Service Charge appears on the Rate Schedule on Sheet 14)

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below

when you entered your approved variable/Fixed Charge	Spii	it irom your .	200	I KUD MI	oae	i ior t	nis class on	0
	VARIABLE CHARGE REVENUE		SERVICE CHARGE REVENUE			2002 Transition Costs for Recovery		
		Percentage		Percentag	е			
		0.400		0.600		100%		
(A) ALLOCATED 2002 Transition Costs	\$	-	9	S -		\$	-	
(Total in Cell G46 above)								
(B) RETAIL KW			0					
(C) NUMBER OF CUSTOMERS				-				
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 12 and the total new rate appears on the Rate Schedule on Sheet 14)		#DIV/0!						
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12				#DIV/0!				

Large User Class

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below

		VARIABLE CHARGE REVENUE			SERVICE CHARGE REVENUE			02 Transition Costs for Recovery	on
			Percentage		Percentage 0.600				
			0.400					100%	
(,	A) ALLOCATED 2002 Transition Costs (Total in Cell G47 above)	\$	-		\$	-	\$	-	
(B) RETAIL KW			0					
(C) NUMBER OF CUSTOMERS					-			
(1	D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) this amount is added to the kW rate shown on Sheet 12 and he total new rate appears on the Rate Schedule on Sheet 14)		#DIV/0!						
(1	E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 this amount is added to the Service Charge shown on Sheet 12 he total new Service Charge appears on the Rate Schedule on				#DIV	/0!			

Sentinel Lighting Class

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below

VARIABLE	SERVICE	2002 Transitio
CHARGE	CHARGE	Costs for
REVENUE	REVENUE	Recovery
Percentage	Percentage	
0.400	0.600	100%

(A) ALLOCATED 2002 Transition Costs (Total in Cell G48 above)	\$ -	\$ -	\$	-
(B) RETAIL KW	35			
(C) NUMBER OF CUSTOMERS		11	l	
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 12 and the total new rate appears on the Rate Schedule on Sheet 14)	\$0.000000			
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 1: the total new Service Charge appears on the Rate Schedule on		\$0.0000)	

Streetlighting Class

When you entered your approved Variable/Fixed Charge Split from your 2001 RUD Model for this class on Sheet 3, it will also appear below

	F	VARIABLE CHARGE REVENUE Percentage 0.400		RVICE ARGE /ENUE centage .600	2002 Transition Costs for Recovery
(A) ALLOCATED 2002 Transition Costs (Total in Cell G49 above)	\$	-	\$	-	\$ -
(B) RETAIL KW		1,192			
(C) NUMBER OF CUSTOMERS (Connections)				605	
(D) ADDITIONAL DISTRIBUTION KW RATE (\$/KW) (A)/(B) (this amount is added to the kW rate shown on Sheet 12 and the total new rate appears on the Rate Schedule on Sheet 14)		\$0.000000			
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 1 the total new Service Charge appears on the Rate Schedule or				\$0.0000	

Staff Adjustment Activities Regulatory Costs Taxes Regulatory Requirements Other

shown in the 2001 Statistics Table below.

Allocation	4	Allocation	5	Allocation	6	Allocation	7	Allocation	8	Allocation	9	Allocation
	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
52.25%	\$ -	52.25%	\$ -	52.25%	\$ -	52.25%	\$ -	52.25%	\$ -	52.25%	\$ -	52.25%
15.97%	\$ -	15.97%	\$ -	15.97%	\$ -	15.97%	\$ -	15.97%	\$ -	15.97%	\$ -	15.97%
31.30%	\$ -	31.30%	\$ -	31.30%	\$ -	31.30%	\$ -	31.30%	\$ -	31.30%	\$ -	31.30%
0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
0.48%	\$ -	0.48%	\$ -	0.48%	\$ -	0.48%	\$ -	0.48%	\$ -	0.48%	\$ -	0.48%
100.00%		100.00%		100.00%		100.00%		100.00%		100.00%		100.00%

2002 Transition Costs for Recovery								
\$	-							
\$	-							
\$	-							
\$ \$	-							
\$	-							
\$	-							
\$	-							
\$	-							
_	-							
\$	-							

	10	Allocation		Total
\$	-		\$	-
\$	-	52.25%	\$	-
\$	-	15.97%	\$	-
\$ \$ \$	-	31.30%	\$	-
	-	0.00%	\$	-
\$ \$	-	0.00%	\$	-
\$	-	0.00%	\$	-
\$	-	0.00%	\$	-
\$	-	0.48%	\$	-
		100.00%		
			\$	-
			ľ	

SHEET 14 - 2002 Rate Schedule including 2001/2002 PILs Estimate, Z-Factor & Transition Cost Adders

NAME OF UTILITY
NAME OF CONTACT
E- Mail Address
VERSION NUMBER
Date
West Perth Power Inc.
Robert Hume
1
25-Jan-02

LICENCE NUMBER 0
PHONE NUMBER 3-396-3485 ext 211

This schedule includes the 2002 distribution rates which have been adjusted for the IPI - PF 2nd year PBR rate adjustment, the 2nd Installment of 1/3 Incremental MARR, the 2001PILs Deferral Account Estimate Adder, the 2002 PILs Estimate Adder the Z-Factor Adder and the Transition Cost Adder.

RESIDENTIAL

DISTRIBUTION KWH RATE \$0.0075

MONTHLY SERVICE CHARGE (Per Customer) \$12.3391

COST OF POWER KWH RATE \$0.0771

RESIDENTIAL (TIME OF USE)

DISTRIBUTION KWH RATE \$0.0010

MONTHLY SERVICE CHARGE (Per Customer) \$1.6381

COST OF POWER TIME OF USE RATES WINTER PEAK WINTER OFF- SUMMER PEAK SUMMER OFF- PEAK PEAK \$/KWH \$/KWH \$/KWH \$/KWH \$0.0000 \$0.0000 \$0.0000 \$0.0000

GENERAL SERVICE < 50 KW

DISTRIBUTION KWH RATE \$0.0124

MONTHLY SERVICE CHARGE (Per Customer) \$10.8064

COST OF POWER KWH RATE \$0.075950

GENERAL SERVICE < 50 KW (TIME OF USE)

DISTRIBUTION KWH RATE \$0.0015

MONTHLY SERVICE CHARGE (Per Customer) \$1.4801

COST OF POWER TIME OF USE RATES WINTER PEAK WINTER OFF- PEAK SUMMER OFF- PEAK \$/KWH \$/KWH \$/KWH \$/KWH \$0.0000 \$0.0000 \$0.0000

GENERAL SERVICE > 50 KW (NON TIME OF USE)

DISTRIBUTION KW RATE \$1.8725

MONTHLY SERVICE CHARGE (Per Customer) \$187.9936

COST OF POWER KW RATE \$7.569700

COST OF POWER KWH RATE \$0.053450

GENERAL SERVICE > 50 KW (TIME OF USE)

DISTRIBUTION KW RATE #DIV/0!

MONTHLY SERVICE CHARGE (Per Customer) #DIV/0!

COST OF POWER TIME OF USE RATES WINTER OFF-WINTER PEAK SUMMER PEAK WINTER PEAK SUMMER PEAK SUMMER OFF-**PEAK PEAK**

> \$/KW \$/KW \$/KWH \$/KWH \$/KWH \$/KWH

> \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000

GENERAL SERVICE INTERMEDIATE USE

DISTRIBUTION KW RATE #DIV/0!

MONTHLY SERVICE CHARGE (Per Customer) #DIV/0!

COST OF POWER TIME OF USE RATES WINTER OFF-WINTER PEAK SUMMER PEAK WINTER PEAK SUMMER PEAK SUMMER OFF-

PEAK

\$/KW \$/KWH \$/KWH \$/KWH \$/KWH \$/KW \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000

PEAK

LARGE USE

DISTRIBUTION KW RATE #DIV/0!

MONTHLY SERVICE CHARGE (Per Customer) #DIV/0!

COST OF POWER TIME OF USE RATES WINTER PEAK SUMMER PEAK WINTER PEAK WINTER OFF-SUMMER PEAK SUMMER OFF-PEAK **PEAK**

\$/KW \$/KWH \$/KWH \$/KWH

\$/KW \$/KWH \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000

SENTINEL LIGHTS (NON TIME OF USE)

DISTRIBUTION KW RATE \$0.7637

MONTHLY SERVICE CHARGE (Per Connection) \$0.2103

COST OF POWER KW RATE \$23.6509

OR

SENTINEL LIGHTS (TIME OF USE)

DISTRIBUTION KW RATE \$0.0456

MONTHLY SERVICE CHARGE (Per Connection) \$0.0125

COST OF POWER TIME OF USE RATES WINTER PEAK SUMMER PEAK

> \$/KW \$/KW \$0.0000 \$0.0000

STREET LIGHTING (NON TIME OF USE)

DISTRIBUTION KW RATE \$0.1419

MONTHLY SERVICE CHARGE (Per Connection) \$0.0354

COST OF POWER KW RATE \$0.0000

OR

STREET LIGHTING (TIME OF USE)

DISTRIBUTION KW RATE \$1.0698

MONTHLY SERVICE CHARGE (Per Connection) \$0.2727 COST OF POWER TIME OF USE RATES

WINTER PEAK SUMMER PEAK \$/KW \$/KW \$33.9612 \$13.3220

SHEET 15 - Bill Impact Analysis for 2002 Rate Schedule after 2001 & 2002 PILs Adjustments, Z-Factor & Transition Costs

NAME OF UTILITY NAME OF CONTACT E- Mail Address **VERSION NUMBER** Date



LICENCE NUMBER 0



This schedule shows the bill impacts using the 2002 Rate Schedule which includes the IPI - PF 2nd year PBR rate adjustment, the addition of the 2nd Installment of 1/3 Incremental MARR, the 2001 PILs deferral account estimate, the 2002 PILs estimate and the impact of the addition of Z-Factor and Transition Cost amounts.

BILL IMPACT ANALYSIS: Current Bill vs. 2002 Bill (including IPI-PF, 1/3 Incremental MARR, 2001 & 2002 PILs, **Z-Factor and Transition Costs)**

RESIDENTIAL CLASS

NON-TIME OF USE	CURRENT 2001 E	BILL				2002 BILL (IPI-PF,	1/3 MARI	R, 2001&2	2002 PILs, Z-F	actor & Trar	sition)
ENTER DESIRED CONSUMPTION	LEVEL	KWH (enter)	RATE \$/KWH	CHARGE \$			KWH	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT
	MONTHLY	(00.)	4 ,	•		MONTHLY		4 /////////	•	2022/0	,,
	SERVICE CHARGE	n/a	n/a	\$	10.82	SERVICE CHARGE	n/a	n/a	\$ 12.34		
	DISTRIBUTION KWH	100	0.0066	\$	0.66	DISTRIBUTION KWH	100	0.00749	\$ 0.75		
	COST OF POWER KWH	100	0.0771		7.71	COST OF POWER KWH	100	0.0771			
	CURRENT 2001 BIL			\$	19.19	Adjusted 2002 BILL			\$ 20.79	\$ 1.61	8.4%
						.,					
MONTHLY CONSUMPTION OF 250 kWh	MONTHLY	KWH (enter)	RATE \$/KWH	CHARGE \$		MONTHLY	KWH	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT %
	SERVICE CHARGE	n/a	n/a	\$	10.82	SERVICE CHARGE	n/a	n/a	\$ 12.34		
	DISTRIBUTION KWH	250	0.0066	\$	1.65	DISTRIBUTION KWH	250	0.00749	\$ 1.87		
	COST OF POWER KWH	250	0.0771	\$	19.26	COST OF POWER KWH	250	0.0771	\$ 19.26		
	CURRENT 2001 BIL	LL.		\$	31.73	Adjusted 2002 BILL			\$ 33.47	\$ 1.74	5.5%
MONTHLY CONSUMPTION OF 500 kWh		KWH (enter)	RATE \$/KWH	CHARGE \$			KWH	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT
	MONTHLY SERVICE					MONTHLY SERVICE					
	CHARGE DISTRIBUTION	n/a	n/a	\$	10.82	CHARGE DISTRIBUTION	n/a	n/a	\$ 12.34		
	KWH COST OF POWER	500	0.0066	\$	3.30	KWH COST OF POWER	500	0.00749	\$ 3.75		
	KWH	500	0.0771	\$	38.53	KWH	500	0.0771	\$ 38.53		
	CURRENT 2001 BIL	-L		\$	52.65	Adjusted 2002 BILL			\$ 54.61	\$ 1.96	3.7%
MONTHLY CONSUMPTION OF 750 kWh	MONTHLY	KWH (enter)	RATE \$/KWH	CHARGE \$		MONTHLY	кwн	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT %
	SERVICE	- (-	/	•	40.00	SERVICE	- 1-	- /-	f 40.04		
	CHARGE DISTRIBUTION	n/a	n/a	\$	10.82	CHARGE DISTRIBUTION	n/a	n/a	\$ 12.34		
	KWH COST OF POWER	750	0.0066	\$	4.95	KWH COST OF POWER	750	0.00749	\$ 5.62		
	KWH	750	0.0771	\$	57.79	KWH	750	0.0771	\$ 57.79		
	CURRENT 2001 BIL	L		\$	73.56	Adjusted 2002 BILL			\$ 75.74	\$ 2.19	3.0%
MONTHLY CONSUMPTION OF 1000 kWh	MONTHLY	KWH (enter)	RATE \$/KWH	CHARGE \$		MONTHLY	кwн	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT %
	SERVICE CHARGE	n/a	n/a	\$	10.82	SERVICE CHARGE	n/a	n/a	\$ 12.34		
	DISTRIBUTION KWH	1000	0.0066		6.60	DISTRIBUTION KWH		0.00749			
	COST OF POWER KWH	1000	0.0771		77.05	COST OF POWER KWH	1000	0.0771			
	CURRENT 2001 BIL		0.077	\$	94.47	Adjusted 2002 BILL		0.0111	\$ 96.88	\$ 2.41	2.6%
MONTHLY CONSUMPTION OF		KWH	RATE	CHARGE			KWH	RATE	CHARGE	IMPACT	IMPACT
1500 kWh	MONTH! V	(enter)	\$/KWH	\$		MONTHIV		\$/KWH	\$	DOLLARS	%
	MONTHLY SERVICE					MONTHLY SERVICE					
	CHARGE	n/a	n/a	\$	10.82	CHARGE	n/a	n/a	\$ 12.34		

	DISTRIBUTION KWH COST OF POWER KWH CURRENT 2001 BIL	1500 1500 .L	0.0066 0.0771		9.90 115.58 136.30	DISTRIBUTION KWH COST OF POWER KWH Adjusted 2002 BILL	1500 1500	0.00749		11.24 115.58 139.15	\$	2.85	2.1%
MONTHLY CONSUMPTION OF 2000 kWh	MONTHLY SERVICE	KWH (enter)		CHARGE \$		MONTHLY SERVICE	KWH	RATE \$/KWH	CI	HARGE \$	IMPAC DOLLA		MPACT %
	CHARGE DISTRIBUTION	n/a	n/a	\$	10.82	CHARGE DISTRIBUTION	n/a	n/a	\$	12.34			
	KWH COST OF POWER	2000	0.0066	\$	13.20	KWH COST OF POWER	2000	0.00749	\$	14.98			
	KWH	2000	0.0771	\$	154.10	KWH	2000	0.0771	\$	154.10			
	CURRENT 2001 BIL	L		\$	178.12	Adjusted 2002 BILL			\$	181.42	\$	3.30	1.9%

GENERAL SERVICE < 50 KW

	CURRENT 2001 E	BILL				2002 BILL (IPI-PF,	1/3 MAR	R, 2001&2	2002 PILs, Z-F	actor & Trar	nsition)
ENTER DESIRED CONSUMPTION 1000 kWh	I LEVEL	KWH	RATE \$/KWH	CHARGE			KWH	RATE \$/KWH	CHARGE	IMPACT DOLLARS	IMPACT
	MONTHLY SERVICE	(enter)	⊅/KVV⊓	\$		MONTHLY SERVICE		\$/KVVII	\$	DULLARS	%
	CHARGE DISTRIBUTION	n/a	n/a	\$	9.43	CHARGE DISTRIBUTION	n/a	n/a	\$ 10.81		
	KWH COST OF POWER	1000	0.0110	\$	11.00	KWH COST OF POWER	1000	0.01240	\$ 12.40		
	KWH	1000	0.0760		75.95	KWH	1000	0.0760			1
	CURRENT 2001 BII	_L		\$	96.38	Adjusted 2002 BILL			\$ 99.16	\$ 2.78	2.9%
MONTHLY CONSUMPTION 2000 kWh	MONTHLY	KWH (enter)	RATE \$/KWH	CHARGE \$		MONTHLY	KWH	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT %
	SERVICE CHARGE DISTRIBUTION	n/a	n/a	\$	9.43	SERVICE CHARGE DISTRIBUTION	n/a	n/a	\$ 10.81		
	KWH COST OF POWER	2000	0.0110	\$	22.00	KWH COST OF POWER	2000	0.01240	\$ 24.81		
	KWH	2000	0.0760	\$	151.90	KWH	2000	0.0760	\$ 151.90		
	CURRENT 2001 BII	L.		\$	183.33	Adjusted 2002 BILL			\$ 187.51	\$ 4.18	2.3%
MONTHLY CONSUMPTION 5000 kWh	MONTHLY	KWH (enter)	RATE \$/KWH	CHARGE \$		MONTHLY	KWH	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT %
	SERVICE CHARGE	n/a	n/a	\$	9.43	SERVICE CHARGE	n/a	n/a	\$ 10.81		
	DISTRIBUTION KWH	5000	0.0110	\$	55.00	DISTRIBUTION KWH	5000	0.01240	\$ 62.02		
	COST OF POWER KWH	5000	0.0760	\$	379.75	COST OF POWER KWH	5000	0.0760	\$ 379.75		
	CURRENT 2001 BII	_L		\$	444.18	Adjusted 2002 BILL			\$ 452.58	\$ 8.40	1.9%
MONTHLY CONSUMPTION 10,000 kWh	MONTHLY SERVICE	KWH (enter)	RATE \$/KWH	CHARGE \$		MONTHLY SERVICE	кwн	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT %
	CHARGE DISTRIBUTION	n/a	n/a	\$	9.43	CHARGE DISTRIBUTION	n/a	n/a	\$ 10.81		
	KWH COST OF POWER	10000	0.0110	\$	110.00	KWH COST OF POWER	10000	0.01240	\$ 124.04		
	KWH	10000	0.0760	\$	759.50	KWH	10000	0.0760	\$ 759.50		
	CURRENT 2001 BII	_L		\$	878.93	Adjusted 2002 BILL			\$ 894.35	\$ 15.42	1.8%
MONTHLY CONSUMPTION 20,000 KWh		KWH (enter)	RATE \$/KWH	CHARGE \$			KWH	RATE \$/KWH	CHARGE \$	IMPACT DOLLARS	IMPACT
	MONTHLY SERVICE CHARGE	n/a	n/a	\$	9.43	MONTHLY SERVICE CHARGE	n/a	n/a	\$ 10.81		
	DISTRIBUTION KWH	20000	0.0110	\$	220.00	DISTRIBUTION KWH	20000	0.01240	\$ 248.08		
	COST OF POWER KWH	20000	0.0760	\$	1,519.00	COST OF POWER KWH	20000	0.0760	\$ 1,519.00		
	CURRENT 2001 BII	_L		\$	1,748.43	Adjusted 2002 BILL			\$ 1,777.89	\$ 29.46	1.7%

	CURRENT 2001 E	BILL				2002 BILL (IPI-PF.	. 1/3 MARF	2001&	2002 P	ILs. Z-Fa	actor & Tran	sition)
ENTER DESIRED CONSUMPTION		KW	RATE	CHARGE			KW	RATE		ARGE	IMPACT	IMPACT
	MONTHLY SERVICE CHARGE DISTRIBUTION KW	(enter)	\$/KW n/a	\$	164.83	MONTHLY SERVICE CHARGE DISTRIBUTION KW	n/a	*/KW n/a 1.87251	\$	\$ 187.99	DOLLARS	%
	COST OF POWER KW	0	7.5697		_	COST OF POWER KW	0	7.5697				
	COST OF POWER					COST OF POWER				-		
	KWH	0	0.0535		404.00	KWH	0	0.0535		107.00	¢ 22.40	44.40/
	CURRENT 2001 BII	LL		\$	164.83	Adjusted 2002 BILL			\$	187.99	\$ 23.16	14.1%
MONTHLY CONSUMPTION 100kW, 30,000kWh	MONTHLY	KW (enter)	RATE \$/KW	CHARGE \$		MONTHLY	KW	RATE \$/KW		ARGE \$	IMPACT DOLLARS	IMPACT %
	SERVICE CHARGE	n/a	n/a	\$	164.83	SERVICE CHARGE	n/a	n/a	\$	187.99		
	DISTRIBUTION					DISTRIBUTION						
	KW COST OF POWER	100	1.6582	2 \$	165.82	KW COST OF POWER	100	1.87251	\$	187.25		
	KW COST OF POWER	100	7.5697	7 \$	756.97	KW COST OF POWER	100	7.5697	\$	756.97		
	KWH	30,000	0.0535	5 \$	1,603.50	KWH	30,000	0.0535	\$ 1	,603.50		
	CURRENT 2001 BII	LL		\$	2,691.12	Adjusted 2002 BILL			\$ 2	,735.71	\$ 44.59	1.7%
MONTHLY CONSUMPTION 100kW, 40,000kWh		KW (enter)	RATE \$/KW	CHARGE \$			ĸw	RATE \$/KW		ARGE \$	IMPACT DOLLARS	IMPACT
	MONTHLY SERVICE					MONTHLY SERVICE						
	CHARGE	n/a	n/a	\$	164.83	CHARGE	n/a	n/a	\$	187.99		
	DISTRIBUTION KW	100	1.6582	2 \$	165.82	DISTRIBUTION KW	100	1.87251	\$	187.25		
	COST OF POWER KW	100	7.5697	7 ¢	756.97	COST OF POWER KW	100	7.5697	¢	756.97		
	COST OF POWER					COST OF POWER						
	KWH	40,000	0.0535		2,138.00	KWH	40,000	0.0535		,138.00		
	CURRENT 2001 BII	LL		\$	3,225.62	Adjusted 2002 BILL			\$ 3	,270.21	\$ 44.59	1.4%
MONTHLY CONSUMPTION 500kW, 100,000kWh	MONTHLY	KW (enter)	RATE \$/KW	CHARGE \$		MONTHLY	ĸw	RATE \$/KW		ARGE \$	IMPACT DOLLARS	IMPACT %
	SERVICE					SERVICE						
	CHARGE DISTRIBUTION	n/a	n/a	\$	164.83	CHARGE DISTRIBUTION	n/a	n/a	\$	187.99		
	KW COST OF POWER	500	1.6582	2 \$	829.10	KW COST OF POWER	500	1.87251	\$	936.25		
	KW	500	7.5697	7 \$	3,784.85	KW	500	7.5697	\$ 3	,784.85		
	COST OF POWER KWH	100,000	0.0535	5 \$	5,345.00	COST OF POWER KWH	100,000	0.0535	\$ 5	,345.00		
	CURRENT 2001 BII	LL		\$	10,123.78	Adjusted 2002 BILL			\$ 10	,254.10	\$ 130.32	1.3%
MONTHLY CONSUMPTION		KW (antar)	RATE \$/KW	CHARGE			KW	RATE \$/KW		ARGE	IMPACT DOLLARS	IMPACT
500kW, 250,000kWh	MONTHLY SERVICE	(enter)		\$		MONTHLY SERVICE				\$	DOLLARS	%
	CHARGE DISTRIBUTION	n/a	n/a	\$	164.83	CHARGE DISTRIBUTION	n/a	n/a	\$	187.99		
	KW COST OF POWER	500	1.6582	2 \$	829.10	KW COST OF POWER	500	1.87251	\$	936.25		
	KW COST OF POWER	500	7.5697	7 \$	3,784.85	KW COST OF POWER	500	7.5697	\$ 3	,784.85		
	KWH	250,000	0.0535	5 \$	13,362.50	KWH	250,000	0.0535	\$ 13	,362.50		
	CURRENT 2001 BII	LL		\$	18,141.28	Adjusted 2002 BILL			\$ 18	,271.60	\$ 130.32	0.7%
MONTHLY CONSUMPTION 1000kW, 400,000kWh	MONTHLY	KW (enter)	RATE \$/KW	CHARGE \$		MONTHLY	ĸw	RATE \$/KW		ARGE \$	IMPACT DOLLARS	IMPACT %
	SERVICE CHARGE	n/a	n/a	\$	164.83	SERVICE CHARGE	n/a	n/a	\$	187.99		
	DISTRIBUTION KW	1000	1.6582	2 \$	1,658.20	DISTRIBUTION KW	1000	1.87251	\$ 1	,872.51		
	COST OF POWER KW	1000	7.5697		7,569.70	COST OF POWER KW	1000	7.5697		,569.70		
	COST OF POWER					COST OF POWER						
	KWH	400,000	0.0535		21,380.00	KWH	400,000	0.0535		,380.00		
	CURRENT 2001 BII	LL		\$	30,772.73	Adjusted 2002 BILL			\$ 31	,010.20	\$ 237.47	0.8%

MONTHLY CONSUMPTION 1000kW, 500,000kWh		KW (enter)	RATE \$/KW	CHARGE			ĸw	RATE \$/KW	CHARGE \$	IMPACT DOLLARS	IMPACT
, ,	MONTHLY SERVICE	(* **)	•	•		MONTHLY SERVICE		•	·		
	CHARGE DISTRIBUTION	n/a	n/a	\$	164.83	CHARGE	n/a	n/a	\$ 187.99		
	KW	1000	1.6582	2 \$	1,658.20	DISTRIBUTION KW	1000	1.87251	\$ 1,872.51		
	COST OF POWER KW	1000	7.5697	7 \$	7,569.70	COST OF POWER KW	1000	7.5697	\$ 7,569.70		
	COST OF POWER KWH	500,000	0.0535	5 \$	26,725.00	COST OF POWER KWH	500,000	0.0535	\$ 26,725.00		
	CURRENT 2001 BII			\$	36,117.73	Adjusted 2002 BILL			\$ 36,355.20	\$ 237.47	0.7%
					,	,					
MONTHLY CONSUMPTION 3,000kW, 1,000,000kWh	MONTHLY SERVICE	KW (enter)	RATE \$/KW	CHARGE \$		MONTHLY SERVICE	KW	RATE \$/KW	CHARGE \$	IMPACT DOLLARS	IMPACT %
	CHARGE	n/a	n/a	\$	164.83	CHARGE	n/a	n/a	\$ 187.99		
	DISTRIBUTION KW	3000	1.6582	2 \$	4,974.60	DISTRIBUTION KW	3000	1.87251	\$ 5,617.52		
	COST OF POWER KW	3000	7.5697	7 \$	22,709.10	COST OF POWER KW	3000	7.5697	\$ 22,709.10		
	COST OF POWER	1,000,000	0.0535		53,450.00	COST OF POWER KWH	#######				
	CURRENT 2001 BII	LL		\$	81,298.53	Adjusted 2002 BILL			\$ 81,964.61	\$ 666.08	0.8%
MONTHLY CONSUMPTION 3,000kW, 1,500,000kWh	MONTHLY	KW (enter)	RATE \$/KW	CHARGE \$		MONTHLY	KW	RATE \$/KW	CHARGE \$	IMPACT DOLLARS	IMPACT %
	SERVICE CHARGE	n/a	n/a	\$	164.83	SERVICE CHARGE	n/a	n/a	\$ 187.99		
	DISTRIBUTION KW	3000	1.6582		4,974.60	DISTRIBUTION KW	3000	1.87251	\$ 5,617.52		
	COST OF POWER					COST OF POWER					
	KW COST OF POWER	3000	7.5697	/ \$	22,709.10	KW COST OF POWER	3000	7.5697	\$ 22,709.10		
	KWH	1,500,000	0.0535	5 \$	80,175.00	KWH	#######	0.0535	\$ 80,175.00		
	CURRENT 2001 BII	LL		\$	108,023.53	Adjusted 2002 BILL			\$ 108,689.61	\$ 666.08	0.6%
MONTHLY CONSUMPTION 4,000kW, 1,200,000kWh	MONTHLY	KW (enter)	RATE \$/KW	CHARGE \$		MONTHLY	ĸw	RATE \$/KW	CHARGE \$	IMPACT DOLLARS	IMPACT %
	SERVICE CHARGE	n/a	n/a	\$	164.83	SERVICE CHARGE	n/a	n/a	\$ 187.99		
	DISTRIBUTION KW				6,632.80	DISTRIBUTION	4000				
	COST OF POWER	4000	1.6582		•	KW COST OF POWER		1.87251			
	KW COST OF POWER	4000	7.5697	7 \$	30,278.80	KW COST OF POWER	4000	7.5697	\$ 30,278.80		
	KWH	1,200,000	0.0535	5 \$	64,140.00	KWH	#######	0.0535	\$ 64,140.00		
	CURRENT 2001 BII	LL		\$	101,216.43	Adjusted 2002 BILL			\$ 102,096.82	\$ 880.39	0.9%
MONTHLY CONSUMPTION 4,000kW, 1,800,000kWh	MONTHLY	KW (enter)	RATE \$/KW	CHARGE \$		MONTHLY	ĸw	RATE \$/KW	CHARGE \$	IMPACT DOLLARS	IMPACT %
	SERVICE CHARGE	n/a	n/a	\$	164.83	SERVICE CHARGE	n/a	n/a	\$ 187.99		
	DISTRIBUTION KW	4000	1.6582	\$	6,632.80	DISTRIBUTION KW	4000	1.87251	\$ 7,490.03		
	COST OF POWER					COST OF POWER					
	KW COST OF POWER	4000	7.5697		30,278.80	KW COST OF POWER	4000				
	KWH	1,800,000	0.0535	5 \$	96,210.00	KWH	#######	0.0535	\$ 96,210.00	_	
	CURRENT 2001 BII	LL		\$	133,286.43	Adjusted 2002 BILL			\$ 134,166.82	\$ 880.39	0.7%
GENERAL SERVICE >50 KW TI	ME OF USE										
	CURRENT 2001 E	BILL				2002 BILL (IPI-PF,	1/3 MARF	R, 2001&2	2002 PILs, Z-F	actor & Tran	sition)

ENTER DESIRED CONSUMPTION 100kW, 40,000kWh	LEVELS WINTER	ĸw	RATE	CHARGE	WINTER	ĸw	RATE	CHARGE	IMPACT	IMPACT
	DISTRIBUTION		\$/kW	\$			\$/kW	•	DOLLARS	%
	DISTRIBUTION kW kW COST OF POWER	100	0.0000 \$	-	DISTRIBUTION kW kW COST OF POWER	100	#DIV/0!	#DIV/0!		
	Demand Charge	100	0.0000 \$	-	Demand Charge	100	0.0000	\$ -		
	COST OF POWER WINTER PEAK	kWh 20,000	RATE \$/kWh 0.0000 \$	-	COST OF POWER WINTER PEAK	kWh 20,000	RATE \$/kWh 0.0000	\$ -		

WINTER OFF PEAK MONTHLY SERVICE CHARGE	20,000	0.0000	\$ \$		-	WINTER OFF PEAK MONTHLY SERVICE CHARGE	20,000	0.0000	\$	- #DIV/0! #DIV/0!	#DIV/0!	#DIV/0!
SUMMER						SUMMER						
	KW	RATE \$/kW		CHARGE \$			KW	RATE \$/kW	(CHARGE \$	IMPACT DOLLARS	IMPACT %
DISTRIBUTION		Ψ/ΚΨ		Ψ		DISTRIBUTION		Ψ/ΚΨΨ		Ψ	DOLLARO	
kW	100	0.0000	\$		_	kW	100	#DIV/0!		#DIV/0!		
kW COST OF			•			kW COST OF						
POWER						POWER						
Demand Charge	100	0.0000	\$		-	Demand Charge	100	0.0000	\$	-		
		RATE						RATE				
COST OF POWER	kWh	\$/kWh				COST OF POWER	kWh	\$/kWh				
SUMMER PEAK	20,000	0.0000	\$		-	SUMMER PEAK	20,000	0.0000	\$	-		
SUMMER OFF						SUMMER OFF						
PEAK	20,000	0.0000	\$		-	PEAK	20,000	0.0000	\$	-		
MONTHLY						MONTHLY						
SERVICE						SERVICE						
CHARGE			\$		-	CHARGE				#DIV/0!		
TOTAL			\$		-	TOTAL				#DIV/0!	#DIV/0!	#DIV/0!

GENERAL SERVICE - INTERMEDIATE USE

	CURRENT 2001 E	BILL			2002 BILL (IPI-PF	, 1/3 MARF	R, 2001&2	002 PILs, Z-F	actor & Tran	sition)
NTER DESIRED CONSUMPT	TION LEVELS WINTER				WINTER					
, 1,200,000,000	_	KW	RATE \$/kW	CHARGE \$		KW	RATE \$/kW	CHARGE \$	IMPACT DOLLARS	IMPACT %
	DISTRIBUTION kW kW COST OF POWER	4000	0.0000 \$		DISTRIBUTION - kW kW COST OF POWER	4000	#DIV/0!	#DIV/0!		
	Demand Charge	4000	0.0000 \$ RATE		Demand Charge	4000	0.0000 RATE	\$ -		
	COST OF POWER WINTER PEAK WINTER OFF	kWh 600,000	\$/kWh 0.0000 \$		COST OF POWER WINTER PEAK WINTER OFF	kWh 600,000	\$/kWh 0.0000	\$ -		
	PEAK MONTHLY SERVICE	600,000	0.0000 \$		PEAK MONTHLY SERVICE	600,000	0.0000	\$ -		
	CHARGE		\$		- CHARGE			#DIV/0!		
	TOTAL		\$		TOTAL			#DIV/0!	#DIV/0!	#DIV/0
	SUMMER				SUMMER					
		KW	RATE \$/kW	CHARGE \$		KW	RATE \$/kW	CHARGE \$	IMPACT DOLLARS	IMPACT %
	DISTRIBUTION kW kW COST OF POWER	4000	0.0000 \$		DISTRIBUTION - kW kW COST OF POWER	4000	#DIV/0!	#DIV/0!		
	Demand Charge	4000	0.0000 \$ RATE		- Demand Charge	4000	0.0000 RATE	\$ -		
	COST OF POWER SUMMER PEAK SUMMER OFF	kWh 600,000	\$/kWh 0.0000 \$		COST OF POWER SUMMER PEAK SUMMER OFF	kWh 600,000	\$/kWh 0.0000	\$ -		
	PEAK MONTHLY SERVICE	600,000	0.0000 \$		DEAL	600,000	0.0000	\$ -		
	CHARGE		\$		- CHARGE			#DIV/0!		
	CHARGE		Ψ		CHARGE			#DIV/0:		
	TOTAL		\$					#DIV/0!	#DIV/0!	#DIV/0

LARGE USE

	CURRENT 2001	2002 BILL (IPI-PF	, 1/3 MARF	R, 2001&2	002 PILs, Z-F	actor & Tran	sition)			
ENTER DESIRED CONSUMPTION 6000kW, 3,000,000kWh	N LEVELS WINTER	ĸw	RATE	CHARGE	WINTER	ĸw	RATE	CHARGE	IMPACT	IMPACT
			\$/kW	\$			\$/kW	\$	DOLLARS	%
	DISTRIBUTION kW kW COST OF POWER	6000	0.0000 \$	-	DISTRIBUTION kW kW COST OF POWER	6000	#DIV/0!	#DIV/0!		
	Demand Charge	6000	0.0000 \$	-	Demand Charge	6000	0.0000	\$ -		
	COST OF POWER WINTER PEAK WINTER OFF	1,500,000	RATE \$/kWh 0.0000 \$	-	WINTER OFF	kWh #######	RATE \$/kWh 0.0000	Ť		
	PEAK	1,500,000	0.0000 \$	-	PEAK	1,500,000	0.0000	\$ -		

MONTHLY SERVICE CHARGE			\$	-	MONTHLY SERVICE CHARGE			;	#DIV/0!		
TOTAL			\$	-	TOTAL			7	#DIV/0!	#DIV/0!	#DIV/0!
SUMMER	ĸw	RATE	CHARGE		SUMMER	ĸw	RATE	С	HARGE	IMPACT	IMPACT
DICTRIBUTION		\$/kW	\$		DIOTRIBUTION		\$/kW		\$	DOLLARS	%
DISTRIBUTION kW kW COST OF POWER	6000	0.0000	\$	-	DISTRIBUTION kW kW COST OF POWER	6000	#DIV/0!	į	#DIV/0!		
Demand Charge	6000	0.0000 RATE	\$	-	Demand Charge	6000	0.0000 RATE	\$	-		
COST OF POWER	kWh	\$/kWh			COST OF POWER	kWh	\$/kWh				
SUMMER PEAK SUMMER OFF	1,500,000	0.0000	\$	-	SUMMER PEAK SUMMER OFF	#######	0.0000	\$	-		
PEAK MONTHLY SERVICE	1,500,000	0.0000	\$	-	PEAK MONTHLY SERVICE	1,500,000	0.0000	\$	-		
CHARGE			\$	-	CHARGE			-	#DIV/0!		

#DIV/0!

#DIV/0!

#DIV/0!

TOTAL

\$

- TOTAL

Schedule of Rates and Charges

West Perth Power Inc.

Effective May 1, 2002

RP-2002-xxxx EB-2002-xxxx

Time Periods for Time of Use (Eastern Standard Time)

Winter: All Hours, October 1 through March 31 Summer: All Hours, April 1 through September 30

Peak: 0700 to 2300 hours (local time) Monday to Friday inclusive, except for public holidays

including New Year's Day, Good Friday, Victoria Day, Canada Day, Civic Holiday (Toronto)

Labour Day, Thansgiving Day, Christmas Day and Boxing Day.

Off Peak: All Other Hours.

RESIDENTIAL

Monthly Service Charge	(per month)	\$12.34
Distribution Volumetric Rate	(per kWh)	\$0.0075
Cost of Power Rate	(per kWh)	\$0.0771

RESIDENTIAL (Time of Use)

Monthly Service Charge	(per month)	\$0.00
Distribution Volumetric Rate	(per kWh)	\$0.0000
Cost of Power - Winter Peak	(per kWh)	\$0.0000
Cost of Power - Winter Off Peak	(per kWh)	\$0.0000
Cost of Power - Summer Peak	(per kWh)	\$0.0000
Cost of Power - Summer Off Peak	(per kWh)	\$0.0000

GENERAL SERVICE < 50 KW

Monthly Service Charge	(per month)	\$10.81
Distribution Volumetric Rate	(per kWh)	\$0.0124
Cost of Power Rate	(per kWh)	\$0.0760

GENERAL SERVICE < 50 KW (Time of Use)

Monthly Service Charge	(per month)	\$0.00
Distribution Volumetric Rate	(per kWh)	\$0.0000
Cost of Power - Winter Peak	(per kWh)	\$0.0000
Cost of Power - Winter Off Peak	(per kWh)	\$0.0000
Cost of Power - Summer Peak	(per kWh)	\$0.0000
Cost of Power - Summer Off Peak	(per kWh)	\$0.0000

GENERAL SERVICE > 50 KW (Non Time of Use)

Schedule of Rates and Charges

Monthly Service Charge	(per month)	\$187.99
Distribution Volumetric Rate	(per kW)	\$1.8725
Cost of Power Demand Rate	(per kW)	\$7.5697
Cost of Power Energy Rate	(per kWh)	\$0.0535

GENERAL SERVICE > 50 KW (Time of Use)

Monthly Service Charge	(per month)	\$0.00
Distribution Volumetric Rate	(per kW)	\$0.0000
Cost of Power - Winter Peak	(per kW)	\$0.0000
Cost of Power - Summer Peak	(per kW)	\$0.0000
Cost of Power - Winter Peak	(per kWh)	\$0.0000
Cost of Power - Winter Off Peak	(per kWh)	\$0.0000
Cost of Power - Summer Peak	(per kWh)	\$0.0000
Cost of Power - Summer Off Peak	(per kWh)	\$0.0000

GENERAL SERVICE INTERMEDIATE USE

Monthly Service Charge	(per month)	\$0.00
Distribution Volumetric Rate	(per kW)	\$0.0000
Cost of Power - Winter Peak	(per kW)	\$0.0000
Cost of Power - Summer Peak	(per kW)	\$0.0000
Cost of Power - Winter Peak	(per kWh)	\$0.0000
Cost of Power - Winter Off Peak	(per kWh)	\$0.0000
Cost of Power - Summer Peak	(per kWh)	\$0.0000
Cost of Power - Summer Off Peak	(per kWh)	\$0.0000

LARGE USE

Monthly Service Charge Distribution Volumetric Rate	(per month) (per kW)	\$0.00 \$0.0000
Cost of Power - Winter Peak Cost of Power - Summer Peak	(per kW) (per kW)	\$0.0000 \$0.0000
Cost of Power - Winter Peak Cost of Power - Winter Off Peak Cost of Power - Summer Peak Cost of Power - Summer Off Peak	(per kWh) (per kWh) (per kWh) (per kWh)	\$0.0000 \$0.0000 \$0.0000 \$0.0000

SENTINEL LIGHTS (Non Time of Use)

Monthly Service Charge	(per month)	\$0.21
Distribution Volumetric Rate	(per kW)	\$0.7637
Cost of Power Demand Rate	(per kW)	\$23.6509

Schedule of Rates and Charges

SENTINEL LIGHTS (Time of Use)

Monthly Service Charge	(per month)	\$0.00
Distribution Volumetric Rate	(per kW)	\$0.0000
Cost of Power - Winter	(per kW)	\$0.0000
Cost of Power - Summer	(per kW)	\$0.0000

STREET LIGHTING (Non Time of Use)

Monthly Service Charge	(per month)	\$0.00
Distribution Volumetric Rate	(per kW)	\$0.0000
Cost of Power Demand Rate	(per kW)	\$0.0000

STREET LIGHTING (Time of Use)

Monthly Service Charge	(per month)	\$0.27	
Distribution Volumetric Rate	(per kW)	\$1.0698	
Cost of Power - Winter	(per kW)	\$33.9612	
Cost of Power - Summer	(per kW)	\$13.3220	

MISCELLANEOUS CHARGES

New Account Setup \$ 7.00 Change of Occupancy

Account History

Administration Fee Current Year Data Each Additional Year Data

A	O-4:6:4-
Arrears	Certificate

Late Payment		
Returned Cheque		
Collection of Account Chrge - regular hrs.		
\$	7.50	
count)		
At Meter - During Regular Hours		
At Meter - After Hours		
\$	17.60	
\$	27.80	
Residential Service 2nd Visit to Connect New Servic \$		
Residential Service After Hours Visit to Connect Ne ⁻ \$		
	s \$ \$	

Diversity Adjustment Winter (discontinued at Mar Summer

2005 Rate Adjustment Model

Name of Utility: WEST PERTH POWER INC.

License Number: ED-2002-0508

File Number: **RP-2005-0013**

EB-2005-0094

Name of Contact: David Southam

E- Mail Address: dsoutham@westperth.com

Phone Number: (519) 348-8458 Extension:

Date: January 17, 2005

Version Number: 2005.V1.1

SHEET 1 - 2002 Base Rate Schedule

Name of Utility:WEST PERTH POWER INC.2005.V1.1License Number:ED-2002-0508RP-2005-0013Name of Contact:David SouthamEB-2005-0094

E- Mail Address: dsoutham@westperth.com Phone Number: (519) 348-8458 Extension:

Date: January 17, 2005

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

Distribution LAMB Data

Distribution kWh Rate	\$0.0069
Monthly Service Charge (Per Customer)	\$11.38

RESIDENTIAL (TIME OF USE)

Distribution kWh Rate	
Monthly Service Charge (Per Customer)	

GENERAL SERVICE < 50 KW

Distribution KWN Rate	\$0.0116
Monthly Service Charge (Per Customer)	\$9.92

CO 0440

GENERAL SERVICE > 50 KW (NON TIME OF USE)

Distribution KW Rate	\$1.7443
Monthly Service Charge (Per Customer)	\$173.39

GENERAL SERVICE > 50 KW (TIME OF USE)

Distribution KW Rate	
Monthly Service Charge (Per Customer)	

SHEET 1 - 2002 Base Rate Schedule

INTERMEDIATE USE -(UNMETERED SCATTERED LOAD)
Distribution KW Rate	\$0.9869
Monthly Service Charge (Per Customer)	\$0.25
LARGE USE	
Distribution KW Rate	
Monthly Service Charge (Per Customer)	
SENTINEL LIGHTS (NON TIME OF USE)	
Distribution KW Rate	\$0.7637
Monthly Service Charge (Per Connection)	\$0.21
OR	
SENTINEL LIGHTS (TIME OF USE)	
Distribution KW Rate	
Monthly Service Charge (Per Connection)	
STREET LIGHTING (NON TIME OF USE)	
Distribution KW Rate	
Monthly Service Charge (Per Connection)	
OR	
STREET LIGHTING (TIME OF USE)	
Distribution KW Rate	\$0.9869
Monthly Service Charge (Per Connection)	\$0.25

SHEET 2 - Calculating The Rate Increase Due To The Addition of 1/3 MARR

Name of Utility:WEST PERTH POWER INC.2005.V1.1License Number:ED-2002-0508RP-2005-0013Name of Contact:David SouthamEB-2005-0094

E- Mail Address: dsoutham@westperth.com

Phone Number: (519) 348-8458 Extension:

Date: January 17, 2005

Enter the final MARR installment calculated in the 2001 RUD Model	\$ 27,580.00
The control of the co	
Have you applied for approval of your C&DM plan? (Plan submitted with this rate application)	no
Enter the amount applied for your C&DM plan	\$27,580.00
Has the C&DM application been approved?	no
That the Gabin application seen approved.	110
Enter the final MARR installment (based on Board-Approved C&DM plan or applied-for amount)	\$ 27,580.00

Grossed-up MARR based on 14 months recovery over 13 months.

\$ 29,701.54

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		13,788,429	1,637	\$289,286	52.24%	\$15,516
General Service < 50 KW Class		5.915.453	246	\$88.431	15.97%	\$4,743
General Service > 50 KW Non-Time of Use	82.302	0,010,100	23	\$173,337	31.30%	\$9,297
General Service > 50 KW Time of Use	02,002		20	ψσ,σσ.	0.00%	\$0
Intermediate Use					0.00%	\$0
Large Class User					0.00%	\$0
Sentinel Lights	33		15	\$57	0.01%	\$3
Street Lighting	1,188		586	\$2,654	0.48%	\$142
TOTALS	83,523	19,703,882	2,507	\$553,765	100.00%	\$29,702
	Grossed-up MARR Value =======>				\$29,702	

Note: LDCs must enter the fixed-variable split used on Sheet 13 (Sensitivity Analysis 2) of their 2001 Approved RUD Model.

Residential Class

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
(A) Allocated MARR			\$15,516
(B) Fixed-Variable Split (%)	30.0%	70.0%	100%
(C) Re-Allocated MARR (\$)	\$4,655	\$10,861	\$15,516
(D) Number of kWh	13,788,429		
(E) Number of Customers		1,637	
(F) Incremental Distribution kWh Rate (\$/kWh)	\$0.0003		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.5529	

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
(A) Allocated MARR			\$4,743
(B) Fixed-Variable Split (%)	70.0%	30.0%	100%
(C) Re-Allocated MARR (\$)	\$3,320	\$1,423	\$4,743
(D) Number of kWh	5,915,453		
(E) Number of Customers		246	
(F) Incremental Distribution kWh Rate (\$/kWh)	\$0.0006		

\$0.4820

General Service > 50 kW Class (Non-Time of Use)

(F) Incremental Distribution kWh Rate (\$/kWh)

(G) Incremental Monthly Service Charge (C)/(E)/12

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
(A) Allocated MARR			\$9,297
(B) Fixed-Variable Split (%)	75.0%	25.0%	100%
(C) Re-Allocated MARR (\$)	\$6,973	\$2,324	\$9,297
(D) Number of kW	82,302		
(E) Number of Customers		23	
(F) Incremental Distribution kWh Rate (\$/kW)	\$0.0847		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$8.4212	

General Service > 50 kW Class (Time of Use)

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
(A) Allocated MARR			\$0
(B) Fixed-Variable Split (%)			0%
(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	

Intermediate Class (Unmetered Scattered Load)

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
(A) Allocated MARR			\$0
(B) Fixed-Variable Split (%)	40.0%	60.0%	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	

SHEET 2 - Calculating The Rate Increase Due To The Addition of 1/3 MARR

Large User Class

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
(A) Allocated MARR			\$0
(B) Fixed-Variable Split (%)			0%
(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	

Sentinel Lighting Class

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
(A) Allocated MARR			\$3
(B) Fixed-Variable Split (%)	40.0%	60.0%	100%
(C) Re-Allocated MARR (\$)	\$1	\$2	\$3
(D) Number of kW	33		
(E) Number of Customers		15	
(F) Incremental Distribution kW Rate (\$/kW)	\$0.0371		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.0102	

Street Lighting Class

	Variable Charge Recovery	Service Charge Recovery	Total Board- Approved MARR Recovery
(A) Allocated MARR			\$142
(B) Fixed-Variable Split (%)	40.0%	60.0%	100%
(C) Re-Allocated MARR (\$)	\$57	\$85	\$142
(D) Number of kW	1,188		
(E) Number of Customers		586	
(F) Incremental Distribution kW Rate (\$/kW)	\$0.0479		
(G) Incremental Monthly Service Charge (C)/(E)/12		\$0.0121	

SHEET 3 - 2005 Base Rates (2002 Base Rates + Final MARR)

Name of Utility: WEST PERTH POWER INC. 2005.V1.1
License Number: ED-2002-0508 RP-2005-0013
Name of Contact: David Southam EB-2005-0094

E- Mail Address: dsoutham@westperth.com
Phone Number: (519) 348-8458 Extension:

Date: January 17, 2005

Residential Class

DISTRIBUTION KWH RATE	\$0.0072
MONTHLY SERVICE CHARGE (Per Customer)	\$11.93

Residential Class (Time-of-Use)

DISTRIBUTION KWH RATE

MONTHLY SERVICE CHARGE (Per Customer)

General Service < 50 KW

DISTRIBUTION KWH RATE	\$0.0122
MONTHLY SERVICE CHARGE (Per Customer)	\$10.40

General Service > 50 KW (Non-Time of Use)

DISTRIBUTION KW RATE	\$1.8290
MONTHLY SERVICE CHARGE (Per Customer)	\$181.81

General Service > 50 KW (Time of Use)

DISTRIBUTION KW RATE

MONTHLY SERVICE CHARGE (Per Customer)

Intermediate Use (Unmetered Scattered Load)

DISTRIBUTION KW RATE	\$0.9869
MONTHLY SERVICE CHARGE (Per Customer)	\$0.25

SHEET 3 - 2005 Base Rates (2002 Base Rates + Final MARR)

•	
Large Use	
DISTRIBUTION KW RATE	
MONTHLY SERVICE CHARGE (Per Customer)	
Sentinel Lights (Non-Time of Use)	
DISTRIBUTION KW RATE	\$0.8008
MONTHLY SERVICE CHARGE (Per Connection)	\$0.22
OR	
Sentinel Lights (Time of Use)	
DISTRIBUTION KW RATE	
MONTHLY SERVICE CHARGE (Per Connection)	
Street Lighting (Non-Time of Use)	
DISTRIBUTION KW RATE	
MONTHLY SERVICE CHARGE (Per Connection)	
OR	
Street Lighting (Time of Use)	
DISTRIBUTION KW RATE	\$1.0348
MONTHLY SERVICE CHARGE (Per Connection)	\$0.26

SHEET 4 - Calculating Incremental Rate Increase Due To 2005 PILs

Name of Utility: WEST PERTH POWER INC. 2005.V1.1
License Number: ED-2002-0508 RP-2005-0013
Name of Contact: David Southam EB-2005-0094

E- Mail Address: dsoutham@westperth.com

Phone Number: (519) 348-8458 Extension: Date: January 17, 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

\$ 38,743.00

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		15,515,193	1,677	\$360,985	49.9%	\$19,345
General Service < 50 KW Class		7,649,057	221	\$109,644	15.2%	\$5,876
General Service > 50 KW Non-Time of Use	90,554	40,550,776	16	\$248,901	34.4%	\$13,338
General Service > 50 KW Time of Use					0.0%	\$0
Intermediate Use - (unmetered scattered load)	23	16,453	5	\$40	0.0%	\$2
Large Class User					0.0%	\$0
Sentinel Lights	39	14,880	8	\$67	0.0%	\$4
Street Lighting	1,265	436,075	710	\$3,330	0.5%	\$178
TOTALS		64,182,434	2,637	\$722,967	1.00	\$38,743
			2005 PILs Pro	oxy Amount ====	======>	\$38,743

2005 PILs Proxy amount will be recovered only in the distribution kWh charge (Variable Charge).

Residential Class

	Variable Charge Recovery	Service Charge Recovery	2005 PILs Proxy Allocation
(A) Allocated PILs			\$19,345
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated PILs (\$)	\$19,345	\$0	\$19,345
(D) Number of kWh	15,515,193		
(E) Incremental Distribution kWh Rate (\$/kWh)	\$0.0012		

General Service < 50 kW Class

	Variable Charge Recovery	Service Charge Recovery	2005 PILs Proxy Allocation
(A) Allocated PILs			\$5,876
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated PILs (\$)	\$5,876	\$0	\$5,876
(D) Number of kWh	7,649,057		
(E) Incremental Distribution kWh Rate (\$/kWh)	\$0.0008		

SHEET 4 - Calculating Incremental Rate Increase Due To 2005 PILs

General Service > 50 kW Class (Non-Time of Use)

	Variable Charge Recovery	Service Charge Recovery	2005 PILs Proxy Allocation
(A) Allocated PILs			\$13,338
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated PILs (\$)	\$13,338	\$0	\$13,338
(D) Number of kW	90,554		
(E) Incremental Distribution kW Rate (\$/kW)	\$0.1473		

General Service > 50 kW Class (Time of Use)

	Variable Charge Recovery	Service Charge Recovery	2005 PILs Proxy Allocation
(A) Allocated PILs			\$0
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated PILs (\$)	\$0	\$0	\$0
(D) Number of kW	0		
(E) Incremental Distribution kW Rate (\$/kW)	\$0.0000		

Intermediate Class (Unmetered Scattered Load)

	Variable Charge Recovery	Service Charge Recovery	2005 PILs Proxy Allocation
(A) Allocated PILs			\$2
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated PILs (\$)	\$2	\$0	\$2
(D) Number of kW	23		
(E) Incremental Distribution kW Rate (\$/kW)	\$0.0948		

Large User Class

	Variable Charge Recovery	Service Charge Recovery	2005 PILs Proxy Allocation
(A) Allocated PILs			\$0
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated PILs (\$)	\$0	\$0	\$0
(D) Number of kW	0		
(E) Incremental Distribution kW Rate (\$/kW)	\$0.0000		

SHEET 4 - Calculating Incremental Rate Increase Due To 2005 PILs

Sentinel Lighting Class

	Variable Charge Recovery	Service Charge Recovery	2005 PILs Proxy Allocation	
(A) Allocated PILs			\$4	
(B) Fixed-Variable Split (%)	100%	0%	100%	
(C) Re-Allocated PILs (\$)	\$4	\$0	\$4	
(D) Number of kW	39			
(E) Incremental Distribution kW Rate (\$/kW)	\$0.0925			

Street Lighting Class

	Variable Charge Recovery	Service Charge Recovery	2005 PILs Proxy Allocation
(A) Allocated PILs			\$178
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated PILs (\$)	\$178	\$0	\$178
(D) Number of kW	1,265		
(E) Incremental Distribution kW Rate (\$/kW)	\$0.1411		

SHEET 5 - Rate Schedule including 2005 PILs

Name of Utility: WEST PERTH POWER INC. 2005.V1.1

License Number: ED-2002-0508 RP-2005-0013

Name of Contact: David Southam EB-2005-0094

E- Mail Address: dsoutham@westperth.com Phone Number: (519) 348-8458 Extension:

Date: January 17, 2005

RESIDENTIAL

DISTRIBUTION KWH RATE \$0.0085

MONTHLY SERVICE CHARGE (Per Customer) \$11.93

RESIDENTIAL (TIME OF USE)

DISTRIBUTION KWH RATE

MONTHLY SERVICE CHARGE (Per Customer)

GENERAL SERVICE < 50 KW

DISTRIBUTION KWH RATE \$0.0129

MONTHLY SERVICE CHARGE (Per Customer) \$10.40

GENERAL SERVICE > 50 KW (NON TIME OF USE)

DISTRIBUTION KW RATE \$1.9763

MONTHLY SERVICE CHARGE (Per Customer) \$181.81

GENERAL SERVICE > 50 KW (TIME OF USE)

DISTRIBUTION KW RATE

MONTHLY SERVICE CHARGE (Per Customer)

INTERMEDIATE USE (Unmetered Scattered Load)

DISTRIBUTION KW RATE \$1.0817

MONTHLY SERVICE CHARGE (Per Customer) \$0.25

SHEET 5 - Rate Schedule including 2005 PILs

LARGE USE

DISTRIBUTION KW RATE

MONTHLY SERVICE CHARGE (Per Customer)

SENTINEL LIGHTS (NON TIME OF USE)

DISTRIBUTION KW RATE \$0.8933

MONTHLY SERVICE CHARGE (Per Connection) \$0.22

OR

SENTINEL LIGHTS (TIME OF USE)

DISTRIBUTION KW RATE

MONTHLY SERVICE CHARGE (Per Connection)

STREET LIGHTING (NON TIME OF USE)

DISTRIBUTION KW RATE

MONTHLY SERVICE CHARGE (Per Connection)

OR

STREET LIGHTING (TIME OF USE)

DISTRIBUTION KW RATE \$1.1759

MONTHLY SERVICE CHARGE (Per Connection) \$0.26

SHEET 6 - December 31, 2003 Regulatory Assets

WEST PERTH POWER INC. Name of Utility: 2005.V1.1 License Number: ED-2002-0508 RP-2005-0013 Name of Contact: David Southam EB-2005-0094

E- Mail Address: dsoutham@westperth.com

Phone Number: (519) 348-8458 **Extension:**

Date: January 17, 2005

LDCs should enter their December 3, 2003 balances for each regulatory asset account.

Description		Amount Applied- for Balance as at
Description	Account Number	Dec. 31, 2003
RSVA - Wholesale Market Service Charge	1580	\$77,140
RSVA - One-time Wholesale Market Service	1582	\$22,336
RSVA - Retail Transmission Network Charge	1584	-\$33,598
RSVA - Retail Transmission Connection Charge	e 1586	\$94,735
RSVA - Power	1588	\$202,105
Sub-Total for RSVA Accounts		\$362,718
Current Recovery: Amount Entered on She	et 3, cell G13, of 2004 RAM	\$86,698
Adjusted 2005 Recovery Amount (RSVA Acc	counts)	\$276,020
,	, , , , , , , , , , , , , , , , , , , ,	*************************************
Other Regulatory Assets	1508	
Retail Cost Variance Account - Retail	1518	\$89
Retail Cost Variance Account - STR	1548	
Misc. Deferred Debits - incl. Rebate Cheques	1525	\$5,232
Deferred Payments in Lieu of Taxes	1562	\$11,254
PILs Contra Account	1563	-\$11,254
Qualifing Transition Costs	1570	\$55
Pre-Market Opening Energy Variances Total	1571	\$78,203
Extra-Ordinary Event Losses	1572	
Deferred Rate Impact Amounts	1574	
Other Deferred Credits	2425	000 57 0
Sub-Total for Non-RSVA Regulatory Asset A	Accounts	\$83,578
Current Recovery: Amount Entered on Shee	et 5, cell G14, of 2004 RAM	\$0
Adjusted 2005 Recovery Amount (Non-RSV	A Accounts)	\$83,578
Total Adjusted Regulatory Assets		\$359,599

------ Please go to Section 1 ------

Section 1: For LDCs with Total RSVA adjusted balances greater than 3	33 % of Total:	
Total Adjusted Balance for RSVA Accounts	(a)	\$276,020
33% of Total Adjusted Regulatory Assets	(b)	\$119,866
Remaining Final Amount to be recovered in future periods (a) - (b)		\$156,154

33% OF Total Adjusted Regulatory Assets	N/A
Total Adjusted Balance for RSVA Accounts	N/A
Amount to be colleced from RSVA Accounts	N/A
Amount to be collected from Non-RSVA accounts	N/A

Rate Implementation			k Box 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.	V	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: WEST PERTH POWER INC. 2005.V1.1

License Number: ED-2002-0508 RP-2005-0013

Name of Contact: David Southam EB-2005-0094

E- Mail Address: dsoutham@westperth.com

Phone Number: (519) 348-8458 Extension: Date: January 17, 2005

Approved Regulatory Asset Recovery from Sheet 4 (either from Section 1 or Section 2)

\$ 119,866.17

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	15,515,193	1,677	\$360,985	24.2%	\$28,976
General Service < 50 KW Class	0	7.649.057	221	\$109.644	11.9%	\$14,285
General Service > 50 KW Non-Time of Use	90.554	40,550,776	16	\$248.901	63.2%	\$75,732
General Service > 50 KW Time of Use	0	0	0	\$0	0.0%	\$0
Intermediate Use (Unmetered Scattered Load)	23	16,453	5	\$40	0.0%	\$31
Large Class User	0	0	0	\$0	0.0%	\$0
Sentinel Lights	39	14,880	8	\$67	0.0%	\$28
Street Lighting	1,265	436,075	710	\$3,330	0.7%	\$814
TOTALS		64,182,434	2,637	\$722,966.53	1.00	\$119,866
		Allocat	ed Total for RSVA	accounts =====	=====>	\$119,866

Regulatory Assets will be recovered only in the distribution variable charge (\$/kWh or \$/kW)

Residential Class

	Variable Charge Recovery	Service Charge Recovery	2003 RSVA Allocation
(A) Allocated RSVA			\$28,976
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated RSVA (\$)	\$28,976	\$0	\$28,976
(D) Number of kWh	15,515,193		
(E) Incremental Distribution kWh Rate (\$/kWh)	\$0.0019		

General Service < 50 kW Class

	Variable Charge Recovery	Service Charge Recovery	2003 RSVA Allocation
(A) Allocated RSVA			\$14,285
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated RSVA (\$)	\$14,285	\$0	\$14,285
(D) Number of kWh	7,649,057		
(E) Incremental Distribution kWh Rate (\$/kWh)	\$0.0019		

SHEET 7 - Calculating Rate Increases due to interim RSVA Regulatory Assets

General Service > 50 kW Class (Non-Time of Use)			
<u>-</u>	Variable Charge Recovery	Service Charge Recovery	2003 RSVA Allocation
(A) Allocated RSVA			\$75,732
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated RSVA (\$)	\$75,732	\$0	\$75,732
(D) Number of kW	90,554		
(E) Incremental Distribution kW Rate (\$/kW)	\$0.8363		

General Service > 50 kW Class (Time of Use)

	Variable Charge Recovery	Service Charge Recovery	2003 RSVA Allocation
(A) Allocated RSVA			\$0
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated RSVA (\$)	\$0	\$0	\$0
(D) Number of kW	0		
(E) Incremental Distribution kW Rate (\$/kW)	\$0.0000		

Intermediate Class (Unmetered Scattered Load)

	Variable Charge Recovery	Service Charge Recovery	2003 RSVA Allocation
(A) Allocated RSVA			\$31
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated RSVA (\$)	\$31	\$0	\$31
(D) Number of kW	23		
(E) Incremental Distribution kW Rate (\$/kW)	\$1.3457		

Large User Class

	Variable Charge Recovery	Service Charge Recovery	2003 RSVA Allocation
(A) Allocated RSVA			\$0
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated RSVA (\$)	\$0	\$0	\$0
(D) Number of kW	0		
(E) Incremental Distribution kW Rate (\$/kW)	\$0.0000		

SHEET 7 - Calculating Rate Increases due to interim RSVA Regulatory Assets

Sentinel Lighting Class			
	Variable Charge Recovery	Service Charge Recovery	2003 RSVA Allocation
(A) Allocated RSVA			\$28
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated RSVA (\$)	\$28	\$0	\$28
(D) Number of kW	39		
(E) Incremental Distribution kW Rate (\$/kW)	\$0.7159		

Street Lighting Class

	Variable Charge Recovery	Service Charge Recovery	2003 RSVA Allocation
(A) Allocated RSVA			\$814
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated RSVA (\$)	\$814	\$0	\$814
(D) Number of kW	1,265		
(E) Incremental Distribution kW Rate (\$/kW)	\$0.6439		

SHEET 8 - Calculating Rate Increases due to interim Non-RSVA Regulatory Assets

Name of Utility: WEST PERTH POWER INC. 2005.V1.1
License Number: ED-2002-0508 RP-2005-0013
Name of Contact: David Southam EB-2005-0094

E- Mail Address: dsoutham@westperth.com

Phone Number: (519) 348-8458 Extension:

Date: January 17, 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
Paridontial Class	0	45 545 400	4.677	#200.00 F	40.00/	¢0
Residential Class	0	15,515,193	1,677	\$360,985	49.9%	\$0
General Service < 50 KW Class	0	7,649,057	221	\$109,644	15.2%	\$0
General Service > 50 KW Non-Time of Use	90,554	40,550,776	16	\$248,901	34.4%	\$0
General Service > 50 KW Time of Use	0	0	0	\$0	0.0%	\$0
Intermediate Use (Unmetered Scattered Load)	23	16,453	5	\$40	0.0%	\$0
Large Class User	0	0	0	\$0	0.0%	\$0
Sentinel Lights	39	14,880	8	\$67	0.0%	\$0
Street Lighting	1,265	436,075	710	\$3,330	0.5%	\$0
TOTALS		64,182,434	2,637	\$722,967	1.00	\$0
		Allocated	Total for Non-RSV	'A accounts =====	>	\$0

Regulatory Assets will be recovered only in the distribution variable charge (\$/kWh or \$/kW).

Residential Class

	Variable Charge Recovery	Service Charge Recovery	2003 RSVA Allocation
(A) Allocated RSVA			\$0
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated RSVA (\$)	\$0	\$0	\$0
(D) Number of kWh	15,515,193		
(E) Incremental Distribution kWh Rate (\$/kWh)	\$0.0000		

General Service < 50 kW Class

	Variable Charge Recovery	Service Charge Recovery	2003 RSVA Allocation
(A) Allocated RSVA			\$0
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated RSVA (\$)	\$0	\$0	\$0
(D) Number of kWh	7,649,057		
(E) Incremental Distribution kWh Rate (\$/kWh)	\$0.0000		

SHEET 8 - Calculating Rate Increases due to interim Non-RSVA Regulatory Assets

General Service > 50 kW Class (Non-Time of Use)			
_	Variable Charge Recovery	Service Charge Recovery	2003 RSVA Allocation
(A) Allocated RSVA			\$0
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated RSVA (\$)	\$0	\$0	\$0
(D) Number of kW	90,554		
(E) Incremental Distribution kW Rate (\$/kW)	\$0.0000		

General Service > 50 kW Class (Time of Use)

	Variable Charge Recovery	Service Charge Recovery	2003 RSVA Allocation
(A) Allocated RSVA			\$0
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated RSVA (\$)	\$0	\$0	\$0
(D) Number of kW	0		
(E) Incremental Distribution kW Rate (\$/kW)	\$0.0000		

Intermediate Class (Unmetered Scattered Load)

	Variable Charge Recovery	Service Charge Recovery	2003 RSVA Allocation
(A) Allocated RSVA			\$0
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated RSVA (\$)	\$0	\$0	\$0
(D) Number of kW	23		
(E) Incremental Distribution kW Rate (\$/kW)	\$0.0000		

Large User Class

	Variable Charge Recovery	Service Charge Recovery	2003 RSVA Allocation
(A) Allocated RSVA			\$0
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated RSVA (\$)	\$0	\$0	\$0
(D) Number of kW	0		
(E) Incremental Distribution kW Rate (\$/kW)	\$0.0000		

SHEET 8 - Calculating Rate Increases due to interim Non-RSVA Regulatory Assets

Sentinel Lighting Class			
	Variable Charge Recovery	Service Charge Recovery	2003 RSVA Allocation
(A) Allocated RSVA			\$0
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated RSVA (\$)	\$0	\$0	\$0
(D) Number of kW	39		
(E) Incremental Distribution kW Rate (\$/kW)	\$0.0000		

Street Lighting Class

	Variable Charge Recovery	Service Charge Recovery	2003 RSVA Allocation
(A) Allocated RSVA			\$0
(B) Fixed-Variable Split (%)	100%	0%	100%
(C) Re-Allocated RSVA (\$)	\$0	\$0	\$0
(D) Number of kW	1,265		
(E) Incremental Distribution kW Rate (\$/kW)	\$0.0000		

SHEET 9 - Rate Schedule for 2005 Base Rates + PILs + Interim 2005 Regulatory Assets

Name of Utility: WEST PERTH POWER INC. 2005.V1.1

License Number: ED-2002-0508 RP-2005-0013

Name of Contact: David Southam EB-2005-0094

E- Mail Address: dsoutham@westperth.com Phone Number: (519) 348-8458 Extension:

Date: January 17, 2005

RESIDENTIAL

DISTRIBUTION KWH RATE \$0.0104

MONTHLY SERVICE CHARGE (Per Customer) \$11.93

RESIDENTIAL (TIME OF USE)

DISTRIBUTION KWH RATE

MONTHLY SERVICE CHARGE (Per Customer)

GENERAL SERVICE < 50 KW

DISTRIBUTION KWH RATE \$0.0148

MONTHLY SERVICE CHARGE (Per Customer) \$10.40

GENERAL SERVICE > 50 KW (NON TIME OF USE)

DISTRIBUTION KW RATE \$2.8126

MONTHLY SERVICE CHARGE (Per Customer) \$181.81

GENERAL SERVICE > 50 KW (TIME OF USE)

DISTRIBUTION KW RATE

MONTHLY SERVICE CHARGE (Per Customer)

INTERMEDIATE USE (Unmetered Scattered Load)

DISTRIBUTION KW RATE \$2.4274

MONTHLY SERVICE CHARGE (Per Customer) \$0.25

SHEET 9 - Rate Schedule for 2005 Base Rates + PILs + Interim 2005 Regulatory Assets

LARGE USE

DISTRIBUTION KW RATE

MONTHLY SERVICE CHARGE (Per Customer)

SENTINEL LIGHTS (NON TIME OF USE)

DISTRIBUTION KW RATE \$1.6091

MONTHLY SERVICE CHARGE (Per Connection) \$0.22

OR

SENTINEL LIGHTS (TIME OF USE)

DISTRIBUTION KW RATE

MONTHLY SERVICE CHARGE (Per Connection)

STREET LIGHTING (NON TIME OF USE)

DISTRIBUTION KW RATE

MONTHLY SERVICE CHARGE (Per Connection)

OR

STREET LIGHTING (TIME OF USE)

DISTRIBUTION KW RATE \$1.8198

MONTHLY SERVICE CHARGE (Per Connection) \$0.26

SHEET 10 - Phase 2 Final Rate Riders

Name of Utility: WEST PERTH POWER INC. 2005.V1.1
License Number: ED-2002-0508 RP-2005-0013
Name of Contact: David Southam EB-2005-0094

E- Mail Address: dsoutham@westperth.com

Phone Number: (519) 348-8458 Extension:

Date: January 17, 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	

WEST PERTH POWER INC. RP-2005-0013 EB-2005-0094

Schedule of Changed Distribution Rates and Charges

Effective April 1, 2005 until April 30, 2006

LDCs may amend this schedule to reflect the rate classes that apply in their specific service territory

Monthly Service Charge	(per month)	\$11.93
Distribution Volumetric Rate	(per kWh)	\$0.0104

RESIDENTIAL (Time of Use)

Monthly Service Charge (per month)
Distribution Volumetric Rate (per kWh)

GENERAL SERVICE < 50 KW

Monthly Service Charge	(per month)	\$10.40
Distribution Volumetric Rate	(per kWh)	\$0.0148

GENERAL SERVICE > 50 KW (Non Time of Use)

Monthly Service Charge	(per month)	\$181.81
Distribution Volumetric Rate	(per kW)	\$2.8126

GENERAL SERVICE > 50 KW (Time of Use)

Monthly Service Charge (per month)
Distribution Volumetric Rate (per kW)

INTERMEDIATE USE (Unmetered Scattered Load)

Monthly Service Charge	(per month)	\$0.25
Distribution Volumetric Rate	(per kW)	\$2.4274

LARGE USE

Monthly Service Charge (per month)
Distribution Volumetric Rate (per kW)

SENTINEL LIGHTS (Non Time of Use)

Monthly Service Charge	(per month)	\$0.22
Distribution Volumetric Rate	(per kW)	\$1.6091

WEST PERTH POWER INC. RP-2005-0013 EB-2005-0094

Schedule of Changed Distribution Rates and Charges

Effective April 1, 2005 until April 30, 2006

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) \$0.26 Distribution Volumetric Rate (per kW) \$1.8198

SHEET 12 - Current Rates as of April 1, 2004

Name of Utility: WEST PERTH POWER INC. 2005.V1.1
License Number: ED-2002-0508 RP-2005-0013
Name of Contact: David Southam EB-2005-0094

E- Mail Address: dsoutham@westperth.com Phone Number: (519) 348-8458 Extension:

Date: January 17, 2005

In order to calculate bill impacts on Sheet 13, enter your current rates as approved in your 2004 Rate Order.

You may adjust the rate classes if your LDC has non-standard classes.

RESIDENTIAL

Distribution kWh Rate	\$0.0083
Monthly Service Charge (Per Customer)	\$12.34

RESIDENTIAL (TIME OF USE)

Distribution kWh Rate	
Monthly Service Charge (Per Customer)	

GENERAL SERVICE < 50 KW

Distribution kWh Rate	\$0.0133
Monthly Service Charge (Per Customer)	\$10.81

GENERAL SERVICE > 50 KW (NON TIME OF USE)

Distribution KW Rate	\$2.6357
Monthly Service Charge (Per Customer)	\$187.99

GENERAL SERVICE > 50 KW (TIME OF USE)

Distribution KW Rate	
Monthly Service Charge (Per Customer)	

INTERMEDIATE USE

Distribution KW Rate	
Monthly Service Charge (Per Customer)	

SHEET 12 - Current Rates as of April 1, 2004

LA	R	G	F	U	S	F
		·	_	v	v	_

Distribution KW Rate

Monthly Service Charge (Per Customer)

SENTINEL LIGHTS (NON TIME OF USE)

Distribution KW Rate	\$1.3042
Monthly Service Charge (Per Customer)	\$0.21

OR

SENTINEL LIGHTS (TIME OF USE)

Distribution KW Rate

Monthly Service Charge (Per Customer)

STREET LIGHTING (NON TIME OF USE)

Distribution KW Rate

Monthly Service Charge (Per Customer)

OR

STREET LIGHTING (TIME OF USE)

Distribution KW Rate	\$1.3092
Monthly Service Charge (Per Customer)	\$0.27

Name of Utility: WEST PERTH License Number: ED-2002-0508 2005.V1.0 RP-2005-0013 EB-2005-0094 WEST PERTH POWER INC. Name of Contact: David Southam

E- Mail Address: dsoutham@westperth.com

Phone Number: (519) 348-8458

Date: January 17, 2005 Extension:

Monthly Consumption

RESIDENTIA	AL CLASS											
For the purpose of th Debt Reduction Char In addition, consump	ge of \$0.007 for a t	otal of \$0.02	39/kWh. Th				rvice Rate o	of \$0	0.0062 and			
	CI	JRRENT	2004 B	ILL		F	UTURE	20	005 BILL			
ENTER DESIRED CONSUMPTION LEVEL (kWh) 100		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh		CHARGE (\$)		PACT (\$)	IMPACT (%)
	Monthly Service Charge	N/A	N/A	\$ 12.34	Monthly Service Charge	N/A	N/A	\$	11.93			
	Distribution (kWh)	100	\$ 0.0083	\$ 0.83	Distribution (kWh)	100	\$ 0.0104		1.04	•	(2.22)	4 500/
	Other Charges		Sub-Total	\$ 13.17	Other Charges		Sub Total	\$	12.97	\$	(0.20)	-1.53%
	(kWh)	100	\$ 0.0239	\$ 2.39	(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			\$ 20.26	Adjusted 2005 Bill			\$	20.06	\$	(0.20)	-1.00%
ENTER DESIRED CONSUMPTION LEVEL (kWh) 250		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh		CHARGE (\$)		PACT (\$)	IMPACT (%)
230	Monthly Service Charge	N/A	N/A	\$ 12.34	Monthly Service Charge	N/A	N/A	\$	11.93			
	Distribution (kWh)	250	\$0.0083	\$ 2.08	Distribution (kWh)	250		\$	2.59			
			Sub-Total	\$ 14.42			Sub Total	\$	14.52	\$	0.11	0.73%
	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			\$ 32.14	Adjusted 2005 Bill			\$	32.25	\$	0.11	0.33%
ENTER DESIRED CONSUMPTION LEVEL (kWh) 500		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh		CHARGE (\$)		PACT (\$)	IMPACT (%)
	Monthly Service Charge	N/A	N/A	\$ 12.34	Monthly Service Charge	N/A	N/A	\$	11.93			
	Distribution (kWh)	500	\$0.0083	\$ 4.15	Distribution (kWh)	500	\$ 0.0104	\$	5.18			
	, ,		Sub-Total	\$ 16.49	` '	200	Sub Total	\$	17.11	\$	0.62	3.75%
	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			
	O 0004 Pill			54.04	A disease of coopy Pill				50.50		0.00	4.400/

CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
	Monthly Service Charge	N/A	N/A	\$ 12.34	Monthly Service Charge	N/A	N/A	\$ 11.93		
	Distribution (kWh)	500	\$0.0083	\$ 4.15	Distribution (kWh)	500	\$ 0.0104	\$ 5.18		
			Sub-Total	\$ 16.49			Sub Total	\$ 17.11	\$ 0.62	3.75%
	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			\$ 51.94	Adjusted 2005 Bill			\$ 52.56	\$ 0.62	1.19%

CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh		CHARGE (\$)		kWh	RATE \$/kWh		CHARGE (\$)	IMPACT (\$)	IMPACT (%)
	Monthly Service Charge	N/A	N/A	\$	12.34	Monthly Service Charge	N/A	N/A	\$	11.93		
	Distribution (kWh)	750	\$0.0083	\$	6.23	Distribution (kWh)	750	0.0104	\$	7.76		
			Sub-Total	\$	18.57			Sub Total	\$	19.70	\$ 1.13	6.10%
	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			\$	71.74	Adjusted 2005 Bill			\$	72.87	\$ 1.13	1.58%
	•									-		
CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh		CHARGE (\$)		kWh	RATE \$/kWh		CHARGE (\$)	IMPACT (\$)	IMPACT (%)
	Monthly Service Charge	N/A	N/A	\$	12.34	Monthly Service Charge	N/A	N/A	\$	11.93		
	Distribution (kWh)	1000	\$0.0083		8.30	Distribution (kWh)	1000		\$	10.35		
	Other Charges		Sub-Total	\$	20.64	Other Charges		Sub Total	\$	22.28	\$ 1.64	7.97%
	(kWh)	1000	0.0239	\$	23.90	(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			¢	93.54	Adjusted 2005 Bill			¢	95.18	¢ 164	4 760/
	Current 2004 Bill			\$	93.54	Adjusted 2005 Bill			\$	95.18	\$ 1.64	1.76%
ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh		CHARGE (\$)		kWh	RATE \$/kWh		CHARGE (\$)	IMPACT (\$)	IMPACT (%)
CONSUMPTION	Monthly Service Charge	kWh		\$		Monthly Service Charge	kWh N/A		\$		-	
CONSUMPTION LEVEL (kWh)			\$/kWh N/A \$0.0083	\$	(\$) 12.34 12.45			\$/kWh N/A 0.0104	\$	(\$) 11.93	(\$)	(%)
CONSUMPTION LEVEL (kWh)	Charge Distribution (kWh) Other Charges	N/A 1500	\$/kWh N/A \$0.0083 Sub-Total	\$	12.34 12.45 24.79	Charge Distribution (kWh) Other Charges	N/A 1500	\$/kWh N/A 0.0104 Sub Total	\$	11.93 15.53 27.46	-	
CONSUMPTION LEVEL (kWh)	Charge Distribution (kWh)	N/A 1500 1500	\$/kWh N/A \$0.0083 Sub-Total 0.0239	\$ \$	12.34 12.45 24.79 35.85	Charge Distribution (kWh)	N/A	\$/kWh N/A 0.0104 Sub Total 0.0239	\$ \$	11.93 15.53 27.46 35.85	(\$)	(%)
CONSUMPTION LEVEL (kWh)	Charge Distribution (kWh) Other Charges (kWh) Cost of Power (kWh) Cost of Power	N/A 1500 1500 750	\$/kWh N/A \$0.0083 Sub-Total 0.0239 0.0470	\$ \$ \$	12.34 12.45 24.79 35.85 35.25	Charge Distribution (kWh) Other Charges (kWh) Cost of Power (kWh) Cost of Power	N/A 1500 1500 750	N/A 0.0104 Sub Total 0.0239 0.0470	\$ \$ \$	11.93 15.53 27.46 35.85 35.25	(\$)	(%)
CONSUMPTION LEVEL (kWh)	Charge Distribution (kWh) Other Charges (kWh) Cost of Power (kWh)	N/A 1500 1500	\$/kWh N/A \$0.0083 Sub-Total 0.0239	\$ \$ \$	12.34 12.45 24.79 35.85	Charge Distribution (kWh) Other Charges (kWh) Cost of Power (kWh)	N/A 1500	\$/kWh N/A 0.0104 Sub Total 0.0239	\$ \$ \$	11.93 15.53 27.46 35.85	(\$)	(%)
CONSUMPTION LEVEL (kWh)	Charge Distribution (kWh) Other Charges (kWh) Cost of Power (kWh) Cost of Power	N/A 1500 1500 750	\$/kWh N/A \$0.0083 Sub-Total 0.0239 0.0470	\$ \$ \$	12.34 12.45 24.79 35.85 35.25	Charge Distribution (kWh) Other Charges (kWh) Cost of Power (kWh) Cost of Power	N/A 1500 1500 750	N/A 0.0104 Sub Total 0.0239 0.0470	\$ \$ \$	11.93 15.53 27.46 35.85 35.25	(\$)	(%)
CONSUMPTION LEVEL (kWh)	Charge Distribution (kWh) Other Charges (kWh) Cost of Power (kWh) Cost of Power (kWh)	N/A 1500 1500 750	\$/kWh N/A \$0.0083 Sub-Total 0.0239 0.0470	\$ \$ \$ \$	12.34 12.45 24.79 35.85 35.25 41.25	Charge Distribution (kWh) Other Charges (kWh) Cost of Power (kWh) Cost of Power (kWh)	N/A 1500 1500 750	N/A 0.0104 Sub Total 0.0239 0.0470	\$ \$ \$ \$ \$	11.93 15.53 27.46 35.85 35.25 41.25	\$ 2.67	10.77%
ENTER DESIRED CONSUMPTION LEVEL (kWh) 1,500 ENTER DESIRED CONSUMPTION LEVEL (kWh)	Charge Distribution (kWh) Other Charges (kWh) Cost of Power (kWh) Cost of Power (kWh)	N/A 1500 1500 750 750	\$/kWh N/A \$0.0083 Sub-Total 0.0239 0.0470 0.0550	\$ \$ \$ \$	(\$) 12.34 12.45 24.79 35.85 35.25 41.25 137.14 CHARGE	Charge Distribution (kWh) Other Charges (kWh) Cost of Power (kWh) Cost of Power (kWh)	N/A 1500 1500 750	N/A 0.0104 Sub Total 0.0239 0.0470 0.0550 RATE	\$ \$ \$ \$ \$ \$ \$	11.93 15.53 27.46 35.85 35.25 41.25	\$ 2.67	10.77% 1.95%
ENTER DESIRED CONSUMPTION LEVEL (kWh) 1,500 ENTER DESIRED CONSUMPTION LEVEL (kWh)	Charge Distribution (kWh) Other Charges (kWh) Cost of Power (kWh) Cost of Power (kWh) Current 2004 Bill Monthly Service	N/A 1500 1500 750 750	\$/kWh N/A \$0.0083 Sub-Total 0.0239 0.0470 0.0550 RATE \$/kWh	\$ \$ \$ \$	12.34 12.45 24.79 35.85 35.25 41.25 137.14	Charge Distribution (kWh) Other Charges (kWh) Cost of Power (kWh) Cost of Power (kWh) Adjusted 2005 Bill Monthly Service	N/A 1500 1500 750 750	\$/kWh N/A 0.0104 Sub Total 0.0239 0.0470 0.0550 RATE \$/kWh	\$ \$	11.93 15.53 27.46 35.85 35.25 41.25 139.81	\$ 2.67	10.77% 1.95%
ENTER DESIRED CONSUMPTION LEVEL (kWh) 1,500 ENTER DESIRED CONSUMPTION LEVEL (kWh)	Charge Distribution (kWh) Other Charges (kWh) Cost of Power (kWh) Cost of Power (kWh) Current 2004 Bill Monthly Service Charge Distribution (kWh)	N/A 1500 1500 750 750 kWh	\$/kWh N/A \$0.0083 Sub-Total 0.0239 0.0470 0.0550 RATE \$/kWh N/A \$0.0083 Sub-Total	\$ \$ \$ \$ \$	(\$) 12.34 12.45 24.79 35.85 35.25 41.25 137.14 CHARGE (\$)	Charge Distribution (kWh) Other Charges (kWh) Cost of Power (kWh) Cost of Power (kWh) Adjusted 2005 Bill Monthly Service Charge Distribution (kWh)	N/A 1500 1500 750 750 kWh	N/A 0.0104 Sub Total 0.0239 0.0470 0.0550 RATE \$/kWh	\$ \$	(\$) 11.93 15.53 27.46 35.85 35.25 41.25 139.81 CHARGE (\$)	\$ 2.67	10.77% 1.95%
ENTER DESIRED CONSUMPTION LEVEL (kWh) 1,500 ENTER DESIRED CONSUMPTION LEVEL (kWh)	Charge Distribution (kWh) Other Charges (kWh) Cost of Power (kWh) Cost of Power (kWh) Current 2004 Bill Monthly Service Charge Distribution (kWh) Other Charges (kWh)	N/A 1500 1500 750 750 kWh	\$/kWh N/A \$0.0083 Sub-Total 0.0239 0.0470 0.0550 RATE \$/kWh N/A \$0.0083	\$ \$ \$ \$ \$	(\$) 12.34 12.45 24.79 35.85 35.25 41.25 137.14 CHARGE (\$) 12.34 16.60	Charge Distribution (kWh) Other Charges (kWh) Cost of Power (kWh) Cost of Power (kWh) Adjusted 2005 Bill Monthly Service Charge Distribution (kWh) Other Charges (kWh)	N/A 1500 1500 750 750 kWh	\$/kWh N/A 0.0104 Sub Total 0.0239 0.0470 0.0550 RATE \$/kWh N/A 0.0104	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	11.93 15.53 27.46 35.85 35.25 41.25 139.81 CHARGE (\$)	\$ 2.67 \$ 100 10	10.77% 1.95% IMPACT (%)
ENTER DESIRED CONSUMPTION LEVEL (kWh) 1,500 ENTER DESIRED CONSUMPTION LEVEL (kWh)	Charge Distribution (kWh) Other Charges (kWh) Cost of Power (kWh) Cost of Power (kWh) Current 2004 Bill Monthly Service Charge Distribution (kWh) Other Charges (kWh) Cost of Power (kWh)	N/A 1500 1500 750 750 kWh N/A	\$/kWh N/A \$0.0083 Sub-Total 0.0239 0.0470 0.0550 RATE \$/kWh N/A \$0.0083 Sub-Total	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(\$) 12.34 12.45 24.79 35.85 35.25 41.25 137.14 CHARGE (\$) 12.34 16.60 28.94	Charge Distribution (kWh) Other Charges (kWh) Cost of Power (kWh) Cost of Power (kWh) Adjusted 2005 Bill Monthly Service Charge Distribution (kWh) Other Charges (kWh) Cost of Power (kWh)	N/A 1500 1500 750 750 kWh N/A	N/A 0.0104 Sub Total 0.0239 0.0470 0.0550 RATE \$/kWh N/A 0.0104 Sub Total	\$ \$ \$ \$ \$ \$ \$ \$ \$	(\$) 11.93 15.53 27.46 35.85 35.25 41.25 139.81 CHARGE (\$) 11.93 20.70 32.64	\$ 2.67 \$ 100 10	10.77% 1.95% IMPACT (%)
ENTER DESIRED CONSUMPTION LEVEL (kWh) 1,500 ENTER DESIRED CONSUMPTION LEVEL (kWh)	Charge Distribution (kWh) Other Charges (kWh) Cost of Power (kWh) Cost of Power (kWh) Current 2004 Bill Monthly Service Charge Distribution (kWh) Other Charges (kWh) Cost of Power	N/A 1500 1500 750 750 kWh N/A 2000	\$/kWh N/A \$0.0083 Sub-Total 0.0239 0.0470 0.0550 RATE \$/kWh N/A \$0.0083 Sub-Total 0.0239	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(\$) 12.34 12.45 24.79 35.85 35.25 41.25 137.14 CHARGE (\$) 12.34 16.60 28.94 47.80	Charge Distribution (kWh) Other Charges (kWh) Cost of Power (kWh) Adjusted 2005 Bill Monthly Service Charge Distribution (kWh) Other Charges (kWh) Cost of Power	N/A 1500 1500 750 750 kWh N/A 2000	*/kWh N/A 0.0104 Sub Total 0.0239 0.0470 0.0550 RATE \$/kWh N/A 0.0104 Sub Total 0.0239	\$ \$ \$ \$ \$ \$ \$ \$ \$	(\$) 11.93 15.53 27.46 35.85 35.25 41.25 139.81 CHARGE (\$) 11.93 20.70 32.64 47.80	\$ 2.67 \$ 100 10	10.77% 1.95% IMPACT (%)

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.

			_				_							
	CL	JRRENT	2004 B	ILL	-	FUTURE 2005 BILL								
CONSUMPTION LEVEL (kWh) 1,000		kWh	RATE \$/kWh		CHARGE (\$)		kWh	RATE \$/kWh		CHARGE (\$)	IMPACT (\$)	IMPACT (%)		
	Monthly Service Charge	N/A	N/A	\$	10.81	Monthly Service Charge	N/A	N/A	\$	10.40				
	Distribution (kWh)	1000	\$ 0.0133	\$	13.30	Distribution (kWh)	1000	\$ 0.0148	\$	14.80				
			Sub-Total	\$	24.11			Sub Total	\$	25.20	\$ 1.09	4.52%		
	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			\$	94.01	Adjusted 2005 Bill			\$	95.10	\$ 1.09	1.16%		
					0	rajacioa 2000 2			Ψ	00.10	¥			
ENTER DESIRED			1	1				1	1					
CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh		CHARGE (\$)		kWh	RATE \$/kWh		CHARGE (\$)	IMPACT (\$)	IMPACT (%)		
·	Monthly Service	N/A	N/A	s	10.81	Monthly Service								
	Charge Distribution (kWh)	2000				Charge Distribution (kWh)	N/A 2000			10.40 29.59				
	Distribution (KVVII)	2000	Sub-Total	\$	26.60 37.41	Distribution (KVVII)	2000	Sub Total	\$	40.00	\$ 2.59	6.91%		
	Other Charges (kWh)	2000			45.80	Other Charges (kWh)	2,000			45.80	V 2.00	0.017		
	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	\$0.0550	\$	68.75				
	Current 2004 Bill			\$	187,21	Adjusted 2005 Bill			\$	189.80	\$ 2.59	4 200		
	Current 2004 Bill			Þ	187.21	Adjusted 2005 Bill			Þ	189.80	\$ 2.59	1.38%		
CONSUMPTION LEVEL (kWh) 5,000		kWh	RATE \$/kWh		CHARGE (\$)		kWh	RATE \$/kWh		CHARGE (\$)	IMPACT (\$)	IMPACT (%)		
	Monthly Service Charge	N/A	N/A	\$	10.81	Monthly Service Charge	N/A			10.40				
	Distribution (kWh)	5000			66.50	Distribution (kWh)	5000			73.99				
	Other Oherman		Sub-Total	\$	77.31	Other Oherman		Sub Total	\$	84.39	\$ 7.08	9.15%		
	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				
1	<u> </u>													

460.81 Adjusted 2005 Bill

Current 2004 Bill

CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	C	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
	Monthly Service Charge	N/A	N/A	\$ 10.	Monthly Service Charge	N/A	N/A	\$	10.40		
	Distribution (kWh)	10000	\$0.0133	\$ 133.	Distribution (kWh)	10000	\$0.0148	\$	147.97		
			Sub-Total	\$ 143.	11		Sub Total	\$	158.37	\$ 14.56	10.13%
	Other Charges (kWh)	10000	\$0.0229	\$ 229.	Other Charges (kWh)	10,000	\$0.0229	\$	229.00		
	Cost of Power (kWh)	750	\$0.0470	\$ 35.	Cost of Power (kWh)	750	\$0.0470	\$	35.25		
	Cost of Power (kWh)	9,250	\$0.0550	\$ 508.	Cost of Power (kWh)	9,250	\$0.0550	\$	508.75		
	Current 2004 Bill		, and the second	\$ 916.	Adjusted 2005 Bill	•		\$	931.37	\$ 14.56	1.59%

ENTER DESIRED CONSUMPTION LEVEL (kWh) 15,000		kWh	RATE \$/kWh	CHARGE (\$)			kWh	RATE \$/kWh	CHARGE (\$)	PACT (\$)	IMPACT (%)
	Monthly Service Charge	N/A	N/A	\$ 10	.81	Monthly Service Charge	N/A	N/A	\$ 10.40		
	Distribution (kWh)	15000			.50	Distribution (kWh)	15000	\$0.0148	\$ 221.96		
			Sub-Total	\$ 210	.31			Sub Total	\$ 232.36	\$ 22.05	10.48%
	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			\$ 1,372	.81	Adjusted 2005 Bill			\$ 1,394.86	\$ 22.05	1.61%

GENERAL SERVICE > 50 KW to 3000 KW

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 line losses.

	Cl	JRRENT	2004 B	ILL			F	UTURE	20	005 BILL			
CONSUMPTION LEVEL kW		kW/ kWh	RATE \$/kW or \$/kWh	(CHARGE (\$)		kW/ kWh	RATE \$/kW or \$/kWh		CHARGE (\$)	IM	PACT (\$)	IMPACT (%)
60	Monthly Service Charge	N/A	N/A	\$	187.99	Monthly Service Charge	N/A	N/A	\$	181.81			
kWh	Distribution (kW)	60	\$2.6357	\$	158.14	Distribution (kW)	60	\$2.8126	\$	168.76			
15,000			Sub-Total	\$	346.13			Sub Total	\$	350.57	\$	4.44	1.28%
	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			\$	819.98	Adjusted 2005 Bill			\$	824.42	\$	4.44	0.54%

ENTER DESIRED CONSUMPTION LEVEL kW		kW/ kWh	RATE \$/kW or \$/kWh		CHARGE (\$)		kW/ kWh	RATE \$/kW or \$/kWh		CHARGE (\$)	IMPACT (\$)	IMPACT (%)
100	Monthly Service Charge	N/A	N/A		187.99	Monthly Service Charge	N/A	N/A		181.81		L
kWh	Distribution (kW)	100	\$2.6357		263.57	Distribution (kW)	100	\$2.8126		281.26		
40,000			Sub-Total	\$	451.56			Sub Total	\$	463.07	\$ 11.51	2.55%
	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			\$	3,570.56	Adjusted 2005 Bill			\$	3,582.07	\$ 11.51	0.32%
	Current 2004 Bill			φ	3,370.30	Aujusteu 2003 Bill			φ	3,302.07	φ 11.J1	0.32 /0
ENTER DESIRED CONSUMPTION LEVEL kW		kW/ kWh	RATE \$/kW or \$/kWh		CHARGE (\$)		kW/ kWh	RATE \$/kW or \$/kWh		CHARGE (\$)	IMPACT (\$)	IMPACT (%)
500	Monthly Service Charge	N/A	N/A	\$	187.99	Monthly Service Charge	N/A	N/A	\$	181.81		
kWh	Distribution (kW)	500	\$2.6357	\$	1,317.85	Distribution (kW)	500	\$2.8126	\$	1,406.32		
100,000			Sub-Total	\$	1,505.84			Sub Total	\$	1,588.13	\$ 82.29	5.46%
	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			\$	10.280.84	Adjusted 2005 Bill			\$	10,363.13	\$ 82.29	0.80%
				7	,				Ť	70,000.70	· -	0.000
ENTER DESIRED				_				ı			1	1
CONSUMPTION LEVEL kW		kW/ kWh	RATE \$/kW or \$/kWh		CHARGE (\$)		kW/ kWh	RATE \$/kW or \$/kWh		CHARGE (\$)	IMPACT (\$)	IMPACT (%)
1,000	Monthly Service Charge	N/A	N/A	\$	187.99	Monthly Service Charge	N/A	N/A	\$	181.81		
kWh	Distribution (kW)	1,000	\$2.6357	\$	2,635.70	Distribution (kW)	1000	2.8126	\$	2,812.63		
400,000			Sub-Total	\$	2,823.69			Sub Total	\$	2,994.45	\$ 170.76	6.05%
	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	400,000	0.0550	\$	22.000.00	Cost of Power	400.000	0.0550	\$	22.000.00	I	

ENTER DESIRED CONSUMPTION LEVEL kW		kW/ kWh	RATE \$/kW or \$/kWh	С	HARGE (\$)		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)	IN	IPACT (\$)	IMPACT (%)
3,000	Monthly Service Charge	N/A	N/A	\$	187.99	Monthly Service Charge	N/A	N/A	\$ 181.81			
kWh	Distribution (kW)	3,000	\$2.6357	\$	7,907.10	Distribution (kW)	3000	2.8126	\$ 8,437.90			
1,000,000			Sub-Total	\$	8,095.09			Sub Total	\$ 8,619.71	\$	524.62	6.48%
	Other Charges (kW)	3,000	3.9100	\$	11,730.00	Other Charges (kW)	3,000.00	3.9100	\$ 11,730.00			
	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			\$	88,025.09	Adjusted 2005 Bill			\$ 88,549.71	\$	524.62	0.60%

INTERMEDIATE CLASS (> 3000 KW to 5000 KW)

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.

	Cl	JRRENT	2004 B	ILL		FUTURE 2005 BILL								
ENTER DESIRED CONSUMPTION LEVEL kW		kW/ kWh	RATE \$/kW or \$/kWh	CI	HARGE (\$)		kW/ kWh	RATE \$/kW or \$/kWh		CHARGE (\$)	IMPACT (\$)	IMPACT (%)		
3,000	Monthly Service Charge	N/A	N/A	\$	-	Monthly Service Charge	N/A	N/A	\$	0.25				
kWh	Distribution (kW)	3,000	\$0.0000	\$	-	Distribution (kW)	3000	\$2.43	\$	7,282.28				
800,000			Sub-Total	\$	-			Sub Total	\$	7,282.53	\$ 7,282.53	#DIV/0!		
	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			\$	67,201.40	Adjusted 2005 Bill			\$	74,483.93	\$ 7,282.53	10.837%		

ENTER DESIRED CONSUMPTION LEVEL kW		kW/ kWh	RATE \$/kW or \$/kWh	 ARGE (\$)		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
3,000	Monthly Service Charge	N/A	N/A	\$	Monthly Service Charge	N/A	N/A	\$ 0.25		
kWh	Distribution (kW)	3,000	\$0.0000	\$ -	Distribution (kW)	3000	\$2.43	\$ 7,282.28		
1,000,000			Sub-Total	\$			Sub Total	\$ 7,282.53	\$ 7,282.53	#DIV/0!
	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			\$ 80,841.40	Adjusted 2005 Bill			\$ 88,123.93	\$ 7,282.53	9.008%

ENTER DESIRED CONSUMPTION LEVEL kW		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)			kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
4,000	Monthly Service Charge	N/A	N/A	\$ -	1	Monthly Service Charge	N/A	N/A	\$ 0.25		
kWh	Distribution (kW)	4,000	\$0.0000	\$ -	1	Distribution (kW)	4000	\$2.43	\$ 9,709.70		
1,200,000			Sub-Total	\$ -	7			Sub Total	\$ 9,709.95	\$ 9,709.95	#DIV/0!
	Other Charges (kW)	4,000	4.2138	\$ 16,855.2	0	Other Charges (kWh)	4,000.00	4.2138	\$ 16,855.20		
	Other Charges (kWh)	1,200,000	0.0132	\$ 15,840.0	0	Other Charges (kWh)	1,200,000	0.0132	\$ 15,840.00		
	Cost of Power (kWh)	1,200,000	0.0550	\$ 66,000.0	0	Cost of Power (kWh)	1,200,000	0.0550	\$ 66,000.00		
	Current 2004 Bill			\$ 98,695.2	0	Adjusted 2005 Bill			\$ 108,405.15	\$ 9,709.95	9.84%

ENTER DESIRED CONSUMPTION LEVEL kW		kW/ kWh	RATE \$/kW or \$/kWh	С	CHARGE (\$)		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
4,000	Monthly Service Charge	N/A	N/A	\$	-	Monthly Service Charge	N/A	N/A	\$ 0.25		
kWh	Distribution (kW)	4,000	\$0.0000	\$	-	Distribution (kW)	4000	\$2.4274	\$ 9,709.70		
1,800,000			Sub-Total	\$	-			Sub Total	\$ 9,709.95	\$ 9,709.95	#DIV/0!
	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			\$	139,615.20	Adjusted 2005 Bill			\$ 149,325.15	\$ 9,709.95	6.955%

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.

	CI	JRRENT	2004 B	ILL	L	FUTURE 2005 BILL								
ENTER DESIRED CONSUMPTION LEVEL kW		kW/ kWh	RATE \$/kW or \$/kWh		CHARGE (\$)		kW/ kWh	RATE \$/kW or \$/kWh		CHARGE (\$)	IMPA((\$)	ст	IMPACT (%)	
6,000	Monthly Service Charge	N/A	N/A	\$	-	Monthly Service Charge	N/A	N/A						
kWh	Distribution (kW)	6,000	\$0.0000	\$	-	Distribution (kW)	6000		\$	-				
2,800,000			Sub-Total	\$	-			Sub Total	\$	-	\$	-	#DIV/0!	
	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			\$	191,244.21	Adjusted 2005 Bill			\$	191,244.21	\$	-	0.00%	

ENTER DESIRED CONSUMPTION LEVEL kW		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)	IMPACT (\$)	IMPACT (%)
15,000	Monthly Service Charge	N/A	N/A	\$ -	Monthly Service Charge	N/A	N/A			
kWh	Distribution (kW)	15,000	\$0.0000	\$ -	Distribution (kW)	15000		\$ -		
10,000,000			Sub-Total	\$ -		•	Sub Total	\$ -	\$ -	#DIV/0!
	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			\$ 682,710.54	Adjusted 2005 Bill			\$ 682,710.54	\$ -	0.00%

	A	D
1	SECTION 93 PILs TAX GROSS-UP "	SIMPIL"
2	REGULATORY INFORMATION (REGINFO)	
3	Ò	
4	Utility Name: West Perth	Amount
5	Reporting period	
6		
7	BACKGROUND	
8	Has the utility reviewed section 149(1) ITA to	
9	confirm that it is not subject to regular corpora	ate
10	tax (and therefore subject to PILs)?	
11		
12	Was the utility recently acquired by Hydro On-	9
13	and now subject to s.89 & 90 PILs?	
14	,	
15	Accounting Year End	
16		
17	MARR NO TAX CALCULATIONS	
18	SHEET #7 FINAL RUD MODEL DATA	
19	(FROM 1999 FINANCIAL STATEMENTS)	
20	USE BOARD-APPROVED AMOUNTS	
21		
22	Rate base (wires-only)	2,637,626
23	, , , ,	
24	Common Equity Ratio (CER)	50.00%
25		
26	1-CER	50.00%
27		
28	Target Return On Equity	9.88%
29	1. 3	
30	Debt rate	7.25%
31		
	Market Adjusted Revenue Requirement	225,913
33		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
34	1999 return from RUD Sheet #7	143,172
35		- ,
36	Total Incremental revenue	82,741
37	Input Board-approved dollar amounts phased	
38	The state of the s	
39	Amount allowed in 2001, Year 1	0
40	Amount allowed in 2002, Year 2	55,160
41	Amount allowed in 2003, Year 3	27,580
42		,000
43	Equity	1,318,813
44	1. 7	
45	Return at target ROE	130,299
46		
47	Debt	1,318,813
48		
49	Deemed interest amount in EBIT	95,614
50		
51	Phase-in of interest - Year 1	60,595
52	((D34+D39)/D32)*D49	30,000
53	Phase-in of interest - Year 2	83,941
54	((D34+D39+D40)/D32)*D49	00,041
55	Phase-in of interest - Year 3 (D49)	95,614
56	1 11430 III 01 III(61631 - 1641 3 (D43)	33,014
50		

	A	В	С	D	Е	F	G	Н	
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	Initial	Source	Deferral	Deferral	Deferral	Source	M of F
2	DEFERRAL/VARIANCE ACCOUNTS		Estimate		Account	Account	Account		Filing
3	TAX CALCULATIONS (TAXCALC)			Foot-	Variance	Variance	Allowance	Foot-	Variance
4	("Wires-only" business - see Tab TAXREC)			note	G-C	Explanation		note	K-G
5			\$	#	\$		\$	#	\$
6			*		*		Ī		*
7	Utility Name West perth								
7	Reporting period:								
9	Reporting period:								
10									
11	Utility Name West perth								
	I) CORPORATE INCOME TAXES								
13									
	ACCOUNTING INCOME								
16	redulator recriticome	1		1A	35.793		35.793	1B	-35.793
17	BOOK TO TAX ADJUSTMENTS								
18									
	Additions: To Accounting Income								
	Depreciation & Amortization	2		2A	36,275		36,275	2B	-36,275
21		3		3A	36,275		30,273	3B	-36,275
	Employee Benefit Plans - Accrued, Not Paid	4		4A	0		0		0
	Change in Tax Reserves	5		5A	0		0		0
	Regulatory Adjustments	6		6A	0		0	6B	0
25	Other Additions (See Tab entitled "TAXREC")	0		0A	U,			OB	U
26		7		7A	0			7B	0
27		7		7A	0			7B	0
28		7		7A	0			7B	0
	Deductions: From Accounting Income	- '		17	0			70	U
	Capital Cost Allowance	8		8A	-11,012		-11,012	8B	11,012
	Employee Benefit Plans - Paid Amounts	9		9A	-11,012		0		11,012
	Items Capitalized for Regulatory Purposes	10		10A	0		0		0
	Regulatory Adjustments	11		11A	0		0	10B	0
	Interest Expense Deemed/ Incurred	12		12A	-15,149		-15,149	11B	15,149
	Other Deductions (See Tab entitled "TAXREC")	12		12/1	-10,140		-10,140	120	10,143
36		13		13A	0			13B	0
37		13	1,000		-1,000			13B	0
38		13	1,000	13A	0			13B	0
39		13		10/1	0			100	O
	REGULATORY TAXABLE INCOME		0		44,907		45,907		-45,907
41	(sum of above)				77,307		+5,307		70,301
42	,								
43	_								
44		14	38.6200%	14A	-19.5000%		19.1200%	14B	19.5000%
45			00.020070	. 77 1	10.000070		10.120070	. ,,5	10.000070
	REGULATORY INCOME TAX								
47			0		8,777		8,777		-8,777
48					5,777		3,111		0,111
49		15		15A	0			15B	0
50				. 5, 1			1	.55	
51	Total Regulatory Income Tax		0		8,777		8,777		-8,777
52									
53									
54									
	l .	1					1		

	l A	В	С	D	Е	F	G	Н	1
1	SECTION 93 PILS TAX GROSS-UP "SIMPIL"	LINE	Initial	Source	Deferral	Deferral	Deferral	Source	M of F
2	DEFERRAL/VARIANCE ACCOUNTS		Estimate	Course	Account	Account	Account	Course	Filing
3	TAX CALCULATIONS (TAXCALC)			Foot-	Variance	Variance	Allowance	Foot-	Variance
4	("Wires-only" business - see Tab TAXREC)			note	G-C	Explanation	7	note	K-G
5	(\$	#	\$		\$	#	\$
55			*		*		·		*
56	II) CAPITAL TAXES								
57									
58	Ontario								
59	Base	16		16A	2,637,626		2,637,626	16B	-2,637,626
60	Less: Exemption	17		17A	-5,000,000		-5,000,000		5,000,000
61	Deemed Taxable Capital		0		-2,362,374		0		2,362,374
62	·								
63	Rate (.3%)	18	0.3000%	18A	0.0000%		0.3000%	18B	0.0000%
64									
65	Net Amount (Taxable Capital x Rate)		0		0		0		0
66									
67	Federal (LCT)								
68	Base	19		19A	2,637,626		2,637,626	19B	-2,637,626
69	Less: Exemption	20		20A	-10,000,000		-10,000,000	20B	10,000,000
70	Deemed Taxable Capital		0		-7,362,374		0		7,362,374
71									
72	Rate (.225%)	21	0.2250%	21A	0.0000%		0.2250%	21B	0.0000%
73									
74	Gross Amount (Taxable Capital x Rate)		0		0		0		0
75	Less: Federal Surtax	22	0	22A	0		0	22B	0
76									
77	Net LCT		0		0		0		0
78									
79									
80	III) INCLUSION IN RATES MARCH 2002								
81									
82	IncomeTax (grossed-up)	23	0	2011	10,852		10,852		-10,852
83	LCT (grossed-up)	24	0	24A	0		0	24B	0
84	Ontario Capital Tax	25	0	25A	0		0	25B	0
85									
86		<u> </u>							
87	Total S. 93 PILs Rate Adjustment		0		10,852		10,852		-10,852
88									
89									
90									

	l A	В	С	D	E	F	G	Н	
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	Initial	Source	Deferral	Deferral	Deferral	Source	M of F
	DEFERRAL/VARIANCE ACCOUNTS		Estimate	Course	Account	Account	Account	Course	Filing
	TAX CALCULATIONS (TAXCALC)		Lottinato	Foot-	Variance	Variance	Allowance	Foot-	Variance
4	("Wires-only" business - see Tab TAXREC)			note	G-C	Explanation	Allowande	note	K-G
5	(Whice only business see rab Truckes)		\$	#	\$	Explanation	\$	#	\$
91			Ψ	- "	Ψ		Ψ	"	Ψ
_	IV) FUTURE TRUE-UPS (post June 2002)								DR / (CR)
	Amount in M of F Filing Variance (Column I) that								Dit / (Oit)
	the Board orders added/subtracted from rates								
	EBIT	1							
	Depreciation &Amortization	2							
	Federal Large Corporation Tax	3							
	Employee Benefit Plans - Accrued, Not Paid	4							0
	Change in Tax Reserves	5							0
	Regulatory Adjustments	6							0
	Other additions "Material" Item #1	7							0
	Other additions "Material" Item #2	7							0
	Other additions (not "Material")	7							
	Capital Cost Allowance	8							
	Employee Benefit Plans - Paid Amounts	9							0
	Items Capitalized for Regulatory Purposes	10							0
	Regulatory Adjustments	11							0
	Interest Adjustment for Tax Purposes (Cell I135)	12							0
	Other deductions "Material" Item #1	13							0
	Other deductions "Material" Item #2	13							0
	Other deductions (not "Material")	13							
112	Miscellaneous Tax Credits	15							0
113									
114	Deferral Account Entry (Positive Entry=Debit)								0
115									
116									
_	V) INTEREST PORTION OF TRUE-UP								
118									
_	Variance Caused By Phase-in of Deemed Debt								
120									
	Total deemed interest (REGINFO CELL D49)								-95,614
	Interest phased-in - (Deferral Account Cell G34)								15,149
123									
	Variance due to phase-in of debt stucture								-80,465
125									
126									
	Other Interest Variances (ie Borrowing Levels								
	Above Deemed Debt per Rate Handbook)								
129									
130	Interest deducted on MoF filing (Cell K34)								0
	Total deemed interest (REGINFO CELL D49)								95,614
132									
	Variance caused by excess debt								95,614
134									
135	Interest Adjustment for Tax Purposes Cell I108								0
136			·		 				
137	Total Interest Variance (Cell 134)								15,149
138									
	•								

	Α	1	17	-
_	A SECTION OF THE TAX OF COLUMN HOLIMANI	J M - f F	K	L
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	M of F	M of F	Source
2	DEFERRAL/VARIANCE ACCOUNTS	Filing	Filing	
3	TAX CALCULATIONS (TAXCALC)	Variance	(1)	Foot-
5	("Wires-only" business - see Tab TAXREC)	Explanation	(June)	note
			\$	#
6			0.1	
7	Utility Name West perth		Column	
8	Reporting period:		Brought	
9			Forward	
10			From	
11	Utility Name West perth		TAXREC	
12	I) CORPORATE INCOME TAXES			
13				
14	ACCOUNTING INCOME			
15	Regulatory Net Income		0	1C
16				
	BOOK TO TAX ADJUSTMENTS			
18				
	Additions: To Accounting Income			
	Depreciation & Amortization		0	2C
	Federal Large Corporation Tax		0	
	Employee Benefit Plans - Accrued, Not Paid		0	
	Change in Tax Reserves		0	5C
	Regulatory Adjustments		0	6C
25	Other Additions (See Tab entitled "TAXREC") "Material" Item #1			70
	"Material" Item #1		0	
	Other Additions (not "Material") Deductions: From Accounting Income			70
	Capital Cost Allowance		0	8C
	Employee Benefit Plans - Paid Amounts			
	Items Capitalized for Regulatory Purposes			
	Regulatory Adjustments			
	Interest Expense Deemed/ Incurred		0	
	Other Deductions (See Tab entitled "TAXREC")		-	120
36			0	13C
37			0	
38			0	
39	Tariti E Taraniana (not material)		· ·	
	REGULATORY TAXABLE INCOME		0	
	(sum of above)			
42	,			
43	CORPORATE INCOME TAX RATE			
44	Deemed %		38.6200%	14C
45				
46	REGULATORY INCOME TAX			
47	Taxable Income x Rate		0	
48				
49	Miscellaneous Tax Credits			15C
50				
51	Total Regulatory Income Tax		0	
52				
53				
54				

	А	J	K	1
1	SECTION 93 PILS TAX GROSS-UP "SIMPIL"	M of F	M of F	Source
	DEFERRAL/VARIANCE ACCOUNTS	Filing	Filing	000.00
	TAX CALCULATIONS (TAXCALC)	Variance		Foot-
4	("Wires-only" business - see Tab TAXREC)	Explanation	(June)	note
5	, ,	·	\$	#
55				
56	II) CAPITAL TAXES			
57				
58	Ontario			
	Base		0	16C
60	Less: Exemption		0	17C
61	Deemed Taxable Capital		0	
62				
63	Rate (.3%)		0.3000%	18C
64				
	Net Amount (Taxable Capital x Rate)		0	
66				
	Federal (LCT)			
	Base		0	
	Less: Exemption		0	20C
	Deemed Taxable Capital		0	
71				
	Rate (.225%)		0.2250%	21C
73				
	Gross Amount (Taxable Capital x Rate)		0	
	Less: Federal Surtax		0	22C
76				
	Net LCT		0	
78				
79	UIN INICI LICIONI INI DATEO MADOLI COCC			
	III) INCLUSION IN RATES MARCH 2002			
81	Income Tay (greened up)			no / -
	IncomeTax (grossed-up)			n/a
	LCT (grossed-up)		_	n/a
85	Ontario Capital Tax			n/a
86				
87	Total C 02 Bil a Bata Adjustment			
	Total S. 93 PILs Rate Adjustment			
88				
89				
90				

	A	J	K	L
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	M of F	M of F	Source
2	DEFERRAL/VARIANCE ACCOUNTS	Filing	Filing	
3	TAX CALCULATIONS (TAXCALC)	Variance		Foot-
4	("Wires-only" business - see Tab TAXREC)	Explanation	(June)	note
5		•	\$	#
91				
92	IV) FUTURE TRUE-UPS (post June 2002)			
	Amount in M of F Filing Variance (Column I) that			
	the Board orders added/subtracted from rates			
95	EBIT	No true-up		
96	Depreciation &Amortization	No true-up		
	Federal Large Corporation Tax	No true-up		
	Employee Benefit Plans - Accrued, Not Paid	True-up		
	Change in Tax Reserves	True-up		
	Regulatory Adjustments	True-up		
	Other additions "Material" Item #1	True-up		
	Other additions "Material" Item #2	True-up		
	Other additions (not "Material")	No true-up		
	Capital Cost Allowance	No true-up		
	Employee Benefit Plans - Paid Amounts	True-up		
	Items Capitalized for Regulatory Purposes	True-up		
	Regulatory Adjustments	True-up		
	Interest Adjustment for Tax Purposes (Cell I135)	True-up-See Below		
	Other deductions "Material" Item #1	True-up		
	Other deductions "Material" Item #2	True-up		
	Other deductions (not "Material")	No true-up		
	Miscellaneous Tax Credits	True-up		
113	IVIISCEIIAITEOUS TAX CIEURS	ттие-ир		
	Deferred Associate Entry (Besitive Entry-Dehit)	True up		
	Deferral Account Entry (Positive Entry=Debit)	True-up		
115				
116				
	V) INTEREST PORTION OF TRUE-UP			
118				
	Variance Caused By Phase-in of Deemed Debt			
120				
	Total deemed interest (REGINFO CELL D49)			
	Interest phased-in - (Deferral Account Cell G34)			
123				
124	Variance due to phase-in of debt stucture			
125	according to Rate Handbook			
126				
	Other Interest Variances (ie Borrowing Levels			
	Above Deemed Debt per Rate Handbook)			
129				
130	Interest deducted on MoF filing (Cell K34)			
131	Total deemed interest (REGINFO CELL D49)			
132				
133	Variance caused by excess debt			
134				
135	Interest Adjustment for Tax Purposes Cell I108	True-up Amount- Used	above	
136	•	•		
137	Total Interest Variance (Cell I34)			
138	(

SECTION 93 PILS TAX GROSS-UP "SIMPIL" DEFERRAL/VARIANCE ACCOUNTS TAX CALCULATIONS (TAXCALC) ("Wires-only" business - see Tab TAXREC)	LINE	Estimate	Source Foot- note	Deferral Account Variance G-C
		\$	#	\$
Utility Name: Reporting period:				
WEST PERTH 2002				
I) CORPORATE INCOME TAXES				
ACCOUNTING INCOME Regulatory Net Income BOOK TO TAX ADJUSTMENTS	1	198,332	1A	-198,332
Additions: To Accounting Income Depreciation & Amortization Federal Large Corporation Tax Employee Benefit Plans - Accrued, Not Paid Change in Tax Reserves Regulatory Adjustments Other Additions (See Tab entitled "TAXREC") "Material" Item #1 "Material" Item #2 Other Additions (not "Material")	2 3 4 5 6 7 7	145,101 0 0	2A 3A 4A 5A 6A 7A 7A	-144,101 0 0 0 0 0
Deductions: From Accounting Income Capital Cost Allowance Employee Benefit Plans - Paid Amounts Items Capitalized for Regulatory Purposes Regulatory Adjustments Interest Expense Deemed/ Incurred Other Deductions (See Tab entitled "TAXREC") "Material" Item #1	8 9 10 11 12	-87,480 0 -83,941	8A 9A 10A 11A 12A	87,230 0 0 0 83,941
"Material" Item #2 Other Deductions (not "Material")	13 13		13A 13A	0
REGULATORY TAXABLE INCOME (sum of above)		172,012		-171,262
CORPORATE INCOME TAX RATE Deemed %	14	19.1200%	14A	19.5000%
REGULATORY INCOME TAX Taxable Income x Rate		32,889		-32,889
Miscellaneous Tax Credits	15		15A	0
Total Regulatory Income Tax	İ	32,889		-32,889

II) CAPITAL TAXES				
Ontario Base	16	2,637,626	16A	-2,637,626
Less: Exemption	17	-5,000,000	17A	5,000,000
Deemed Taxable Capital		0		2,362,374
Rate (.3%)	18	0.3000%	18A	0.0000%
Net Amount (Taxable Capital x Rate)		0		0
Federal (LCT) Base	19	2,637,626	19A	-2,637,626
Less: Exemption	20	-10,000,000	20A	10,000,000
Deemed Taxable Capital		0		7,362,374
Rate (.225%)	21	0.2250%	21A	0.0000%
Gross Amount (Taxable Capital x Rate)		0		0
Less: Federal Surtax	22	0	22A	0
Net LCT		0		0
III) INCLUSION IN RATES MARCH 2002				
IncomeTax (grossed-up)	23	40,664	23A	-40,664
LCT (grossed-up)	24	0	24A	0
Ontario Capital Tax	25	0	25A	0
Total S. 93 PILs Rate Adjustment		40,664		-40,664

IV) FUTURE TRUE-UPS (post June 2002)

Amount in M of F Filing Variance (Column I) that

the Board orders added/subtracted from rates **EBIT** 1 2 Depreciation & Amortization Federal Large Corporation Tax 3 Employee Benefit Plans - Accrued, Not Paid 4 5 Change in Tax Reserves Regulatory Adjustments 6 Other additions "Material" Item #1 7 7 Other additions "Material" Item #2 Other additions (not "Material") 7 Capital Cost Allowance 8 Employee Benefit Plans - Paid Amounts 9 Items Capitalized for Regulatory Purposes 10 Regulatory Adjustments 11

Interest Adjustment for Tax Purposes	(Cell I135)	12
Other deductions "Material" Item #1		13
Other deductions "Material" Item #2		13
Other deductions (not "Material")		13
Miscellaneous Tax Credits		15

Deferral Account Entry (Positive Entry=Debit)

V) INTEREST PORTION OF TRUE-UP

Variance Caused By Phase-in of Deemed Debt

Total deemed interest (REGINFO CELL D49) Interest phased-in - (Deferral Account Cell G34)

Variance due to phase-in of debt stucture according to Rate Handbook

Other Interest Variances (ie Borrowing Levels Above Deemed Debt per Rate Handbook)

Interest deducted on MoF filing (Cell K34)
Total deemed interest (REGINFO CELL D49)

Variance caused by excess debt

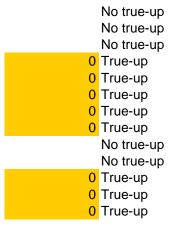
Interest Adjustment for Tax Purposes Cell I108

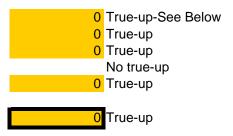
Total Interest Variance (Cell 134)

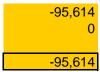
Deferral Account Variance Explanation	Deferral Account Allowance	Source Foot- note #	M of F Filing Variance K-G \$	M of F Filing Variance Explanation	M of F Filing (June) \$	Source Foot- note #
					Column Brought Forward From TAXREC	
	0	1B	0		0	1C
	1,000	2B 3B 4B 5B 6B	-1,000 0 0 0 0		0 0 0 0	2C 3C 4C 5C 6C
		7B 7B 7B	0 0 0		0 0 0	7C 7C 7C
	-250	8B 9B 10B 11B 12B	250 0 0 0 0		0 0 0 0	8C 9C 10C 11C 12C
		13B 13B 13B	0 0 0		0 0 0	13C 13C 13C
	0		-750		0	
	38.6200%		0.0000%		38.6200%	14C
	0		0		0	
		15B	0			15C
	0		0		0	

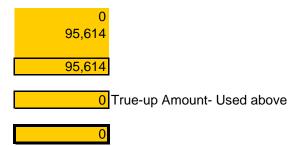
	16B 17B	0	0	16C 17C
0.3000%	18B	0.0000%	0.3000%	18C
0.300070	100	0.000070	0.500070	100
	19B 20B	0	0 0	19C 20C
0		0	0	
0.2250%	21B	0.0000%	0.2250%	21C
0	22B	0 0	0 0	22C
0		0	0	
0 0 0	23B 24B 25B	0 0 0		n/a n/a n/a
0		0		

DR / (CR)









694106 694106

1388212 355014

237859.38















	A	В	С	D	E	F
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	M of F	Non-wires	Wires-only	Source
2	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	Foot-
4			Return			note
5						#
6						
7	Utility Name:					
8	Reporting period:					
9						
10	Note: Carry forward Wires-only Data to Tab "TAXCALC"					
11	Column K					
12	I) CORPORATE INCOME TAXES					
13	(Input unconsolidated financial statement data					
14	submitted with tax returns as applicable)					
	Revenue	1			0	
	Other Income	2			0	
	Expenses					
18	Administration	3			0	
19	Distribution	4			0	1
20	Operations and Maintenance	5			0	1
21	Depreciation and Amortization	6			0	
22	Municipal Property Taxes	7			0	ı
	Ontario Capital Tax	8			0	1
	Federal LCT	9			0	·
25						
	Net Income Before Interest & Income Taxes EBIT	10	0	0	0	1C
27						
	BOOK TO TAX ADDITIONS:					
	Depreciation & Amortization		0	0	0	
	Federal Large Corporation Tax		0	0	0	
	Employee benefit plans-accrued, not paid				0	. •
	Change in tax reserves				0	
	Regulatory adjustments				0	• •
	Other additions "Material" Item #1				0	
	Other additions "Material" Item #2				0	
36			0	0	0	<u>'</u>
	Other Additions: (From T2 S1)				_	
	Recapture of CCA				0	_
	Non-deductible expenses:				0	
40	Club dues and fees				0	
41	Meals and entertainment				0	
42	Automobile				0	
43	Life insurance premiums				0	_
44	Company pension plans				0	
45	Advertising				0	_
46	Interest and penalties on taxes				0	
47	Legal and accounting fees				0	
	Debt issue expenses				0	
	Capital items expensed				0	
	All crown charges, royalties, rentals Deemed dividend income				0	
	Deemed interest on loans to non-residents				0	
	Deemed interest on loans to non-residents Deemed interest received				0	
	Development expenses claimed				0	
	Dividend stop-loss adjustments				0	_
	Dividends credited to investment account				0	_
	Investment tax credit				0	
	Financing fees deducted in books				0	_
					0	
	Foreign accrual property income Foreign affiliate property income				0	_
61	i oreign anniate property income					70
υı						

	A	В	С	D	Е	F
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	M of F	Non-wires	Wires-only	Source
2	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	Foot-
4			Return			note
5						#
6	<u></u>					
	Federal reassessment amounts				0	
	Gain on settlement of debt				0	7C
	Interest paid on income debentures Gain on sale of eligible capital property				0	7C 7C
	Loss on disposal of assets				0	7C
	Reserves from financial statements- end of year				0	7C
	Holdbacks				0	7C
	Taxable capital gains				0	7C
	Political donations- book				0	7C
71	Charitable donations- book				0	7C
72	Capitalized interest				0	7C
73	Deferred and prepaid- beginning of year				0	7C
	Tax reserves deducted in prior year				0	7C
	Loss from joint ventures				0	7C
	Loss from subsidiaries				0	7C
	Limited partnership losses				0	7C
	Sales tax assessments				0	7C
	Share issue expenses				0	7C
80	Write-down of capital property				0	7C
82	Other Additions:				0	7C
83	Other Additions.				0	70
84	Total Other Additions		0	0	0	7C
85	Total Other Additions		<u> </u>		<u> </u>	70
86	Total Additions		0	0	0	
87						
	BOOK TO TAX DEDUCTIONS:					
89	Capital cost allowance				0	8C
90	Employee benefit plans-paid amounts				0	9C
	Items capitalized for regulatory purposes				0	10C
	Regulatory adjustments				0	
	Interest expense incurred				0	12C
	Other deductions "Material" Item #1				U	
95					0	13C
~~	Other deductions "Material" Item #2				0	13C
96			0	0	0	13C
97	Other deductions: (From T2 S1)		0	0	0 0	13C
97 98	Other deductions: (From T2 S1) Grossed up Part VI.1 tax (preferred shares)		0	0	0 0	13C
97 98 99	Other deductions: (From T2 S1) Grossed up Part VI.1 tax (preferred shares) Amortization of eligible capital expenditures		0	0	0 0 0	13C 13C 13C
97 98 99 100	Other deductions: (From T2 S1) Grossed up Part VI.1 tax (preferred shares) Amortization of eligible capital expenditures Amortization of debt and equity issue cost		0	0	0 0 0	13C 13C 13C 13C
97 98 99 100 101	Other deductions: (From T2 S1) Grossed up Part VI.1 tax (preferred shares) Amortization of eligible capital expenditures Amortization of debt and equity issue cost Loss carryback to prior period		0	0	0 0 0	13C 13C 13C 13C 13C
97 98 99 100 101 102	Other deductions: (From T2 S1) Grossed up Part VI.1 tax (preferred shares) Amortization of eligible capital expenditures Amortization of debt and equity issue cost Loss carryback to prior period Contributions to deferred income plans		0	0	0 0 0	13C 13C 13C 13C 13C 13C
97 98 99 100 101 102 103	Other deductions: (From T2 S1) Grossed up Part VI.1 tax (preferred shares) Amortization of eligible capital expenditures Amortization of debt and equity issue cost Loss carryback to prior period		0	0	0 0 0 0 0 0 0	13C 13C 13C 13C 13C 13C
97 98 99 100 101 102 103 104	Other deductions: (From T2 S1) Grossed up Part VI.1 tax (preferred shares) Amortization of eligible capital expenditures Amortization of debt and equity issue cost Loss carryback to prior period Contributions to deferred income plans Contributions to pension plans		0	0	0 0 0 0 0 0 0 0	13C 13C 13C 13C 13C 13C 13C
97 98 99 100 101 102 103 104 105 106	Other deductions: (From T2 S1) Grossed up Part VI.1 tax (preferred shares) Amortization of eligible capital expenditures Amortization of debt and equity issue cost Loss carryback to prior period Contributions to deferred income plans Contributions to pension plans Income from subsidiaries Income from joint ventures Gain on disposal of assets		0	0	0 0 0 0 0 0 0 0	13C 13C 13C 13C 13C 13C 13C 13C 13C
97 98 99 100 101 102 103 104 105 106	Other deductions: (From T2 S1) Grossed up Part VI.1 tax (preferred shares) Amortization of eligible capital expenditures Amortization of debt and equity issue cost Loss carryback to prior period Contributions to deferred income plans Contributions to pension plans Income from subsidiaries Income from joint ventures Gain on disposal of assets Terminal loss		0	0	0 0 0 0 0 0 0 0 0	13C 13C 13C 13C 13C 13C 13C 13C 13C 13C
97 98 99 100 101 102 103 104 105 106 107 108	Other deductions: (From T2 S1) Grossed up Part VI.1 tax (preferred shares) Amortization of eligible capital expenditures Amortization of debt and equity issue cost Loss carryback to prior period Contributions to deferred income plans Contributions to pension plans Income from subsidiaries Income from joint ventures Gain on disposal of assets Terminal loss Cumulative eligible capital deduction		0	0	0 0 0 0 0 0 0 0 0 0	13C 13C 13C 13C 13C 13C 13C 13C 13C 13C
97 98 99 100 101 102 103 104 105 106 107 108	Other deductions: (From T2 S1) Grossed up Part VI.1 tax (preferred shares) Amortization of eligible capital expenditures Amortization of debt and equity issue cost Loss carryback to prior period Contributions to deferred income plans Contributions to pension plans Income from subsidiaries Income from joint ventures Gain on disposal of assets Terminal loss Cumulative eligible capital deduction Allowable business investment loss		0	0	0 0 0 0 0 0 0 0 0 0 0 0	13C 13C 13C 13C 13C 13C 13C 13C 13C 13C
97 98 99 100 101 102 103 104 105 106 107 108 109	Other deductions: (From T2 S1) Grossed up Part VI.1 tax (preferred shares) Amortization of eligible capital expenditures Amortization of debt and equity issue cost Loss carryback to prior period Contributions to deferred income plans Contributions to pension plans Income from subsidiaries Income from joint ventures Gain on disposal of assets Terminal loss Cumulative eligible capital deduction Allowable business investment loss Holdbacks		0	0	0 0 0 0 0 0 0 0 0 0 0 0	13C 13C 13C 13C 13C 13C 13C 13C 13C 13C
97 98 99 100 101 102 103 104 105 106 107 108 109 110	Other deductions: (From T2 S1) Grossed up Part VI.1 tax (preferred shares) Amortization of eligible capital expenditures Amortization of debt and equity issue cost Loss carryback to prior period Contributions to deferred income plans Contributions to pension plans Income from subsidiaries Income from joint ventures Gain on disposal of assets Terminal loss Cumulative eligible capital deduction Allowable business investment loss Holdbacks Deferred and prepaids- end of year		0	0	0 0 0 0 0 0 0 0 0 0 0 0 0 0	13C 13C 13C 13C 13C 13C 13C 13C 13C 13C
97 98 99 100 101 102 103 104 105 106 107 108 110 111 111	Other deductions: (From T2 S1) Grossed up Part VI.1 tax (preferred shares) Amortization of eligible capital expenditures Amortization of debt and equity issue cost Loss carryback to prior period Contributions to deferred income plans Contributions to pension plans Income from subsidiaries Income from joint ventures Gain on disposal of assets Terminal loss Cumulative eligible capital deduction Allowable business investment loss Holdbacks Deferred and prepaids- end of year Tax reserves claimed in current year		0	0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	13C 13C 13C 13C 13C 13C 13C 13C 13C 13C
97 98 99 100 101 102 103 104 105 106 107 108 110 111 112 113	Other deductions: (From T2 S1) Grossed up Part VI.1 tax (preferred shares) Amortization of eligible capital expenditures Amortization of debt and equity issue cost Loss carryback to prior period Contributions to deferred income plans Contributions to pension plans Income from subsidiaries Income from joint ventures Gain on disposal of assets Terminal loss Cumulative eligible capital deduction Allowable business investment loss Holdbacks Deferred and prepaids- end of year Tax reserves claimed in current year Reserves from F/S- beginning of year		0	0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	13C 13C 13C 13C 13C 13C 13C 13C 13C 13C
97 98 99 100 101 102 103 104 105 106 107 108 110 111 112 113 114	Other deductions: (From T2 S1) Grossed up Part VI.1 tax (preferred shares) Amortization of eligible capital expenditures Amortization of debt and equity issue cost Loss carryback to prior period Contributions to deferred income plans Contributions to pension plans Income from subsidiaries Income from joint ventures Gain on disposal of assets Terminal loss Cumulative eligible capital deduction Allowable business investment loss Holdbacks Deferred and prepaids- end of year Tax reserves claimed in current year Reserves from F/S- beginning of year Patronage dividends		0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	13C 13C 13C 13C 13C 13C 13C 13C 13C 13C
97 98 99 100 101 102 103 104 105 106 107 108 109 110 111 112 113 114 115	Other deductions: (From T2 S1) Grossed up Part VI.1 tax (preferred shares) Amortization of eligible capital expenditures Amortization of debt and equity issue cost Loss carryback to prior period Contributions to deferred income plans Contributions to pension plans Income from subsidiaries Income from joint ventures Gain on disposal of assets Terminal loss Cumulative eligible capital deduction Allowable business investment loss Holdbacks Deferred and prepaids- end of year Tax reserves claimed in current year Reserves from F/S- beginning of year		0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	13C 13C 13C 13C 13C 13C 13C 13C 13C 13C

	A	В	С	D	Е	F
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	M of F	Non-wires	Wires-only	Source
2	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	Foot-
4			Return			note
5						#
6						
117						
118						
119	Exempt income under section 81				0	13C
	Contributions to environmental trust				0	13C
	Other income from financial statements				0	13C
	Charitable donations - tax basis				0	
	Gifts to Canada or a province				0	.00
	Cultural gifts				0	.00
	Ecological gifts				0	13C
	Taxable dividends s. 112, 113 or ss. 138(6)				0	.00
	Non-capital losses-preceding years				. 0	13C
	Net-capital losses- preceding years				0	.00
	Limited partnership losses- preceding years				0	
	Other deductions:				0	13C
131					. 0	
132					0	
133	Total Other Deductions		0	0	0	13C
134						
135			0	0	0	
136						
137						
	TAXABLE INCOME		0	0	0	
139						
140						
141						

	A	В	С	D	Е	F
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	M of F	Non-wires	Wires-only	Source
	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	Cource
3	(for "wires-only" business - see s. 72 OEB Act)		Tax	Liiiiiiiations	Return	Foot-
4	(101 WHOO ONLY DUDNIOOD OOD 0. 12 OLD 100)		Return		Retuin	note
5			rectairi			#
6						"
142						
143						
	ONTARIO CAPITAL TAX					
145	ONTARIO DALTTAE TAX					
	PAID-UP CAPITAL					
147	TAID OF OAK TIAL					
	Paid-up capital stock				0	
	Retained earnings (if deficit, deduct)				0	
	Capital and other surplus excluding				0	
151					0	
	Loans and advances				0	
	Bank loans				0	
	Bankers acceptances				0	
	Bonds and debentures payable				0	
	Mortgages payeable				0	
	Lien notes payable				0	
	Deferred credits				0	
159	Contingent, investment, inventory and				0	
160					0	
161	Other reserves not allowed as deductions				0	
162	Share of partnership(s), joint venture(s)				0	
163					0	
164			0	0	0	
165	Subtract:					
166	Amounts deducted for income tax				0	
167	purposes in excess of amounts booked				0	
168	Deductible R&D expenditures and ONTTI				0	
169	costs deferred for income tax				0	
170					0	
171	Total (Net) Paid-up Capital		0	0	0	
172						
	ELIGIBLE INVESTMENTS					
174						
	Bonds, lien notes, interest coupons				0	
	Mortgages due from other corporations				0	
	Shares in other corporations				0	
	Loans and advances to unrelated corporations				0	
	Eligible loans and advances to related				0	
	corporations				0	
	Share of partnership(s) or joint venture(s)				0	
182					0	
183						
184			0	0	0	
185						
186						

1 SECTION 93 PILS TAX GROSS-UP "SIMPIL" UINE M of F 2 TAX RETURN RECONCLIATION (TAXREC) Tax Ta		A	В	С	D	Е	F
2 TAX RETURN RECONCILLATION (TAXREC)	1			_	_		-
3 (for 'wires-only' business - see s. 72 OEB Act) Tax Return Foot-ote			LIIVE				Course
Return					Limitations		Foot-
187 188 TOTAL ASSETS							
187 188 TOTAL ASSETS 189 180 TOTAL ASSETS 189 180 Total assets per balance sheet 181 Mortgages or other liabilities deducted from 0 191 Mortgages or other liabilities deducted from 0 192 assets 0 0 193 Assets 0 0 193 Assets 0 0 194 assets 0 0 195 Subtract: Investment in partnership(s)/joint 0 0 0 0 196 Venture(s) 0 0 0 0 0 0 0 0 0							
188 TOTAL ASSETS							
188 TOTAL ASSETS							
1989 Total assets per balance sheet		TOTAL ASSETS					
190 Total assets per balance sheet		101/12/100210					
1911 Mortgages or other liabilities deducted from 0 192 assets 193 Share of partnership(s)/ joint venture(s) total 0 194 assets 0 0 195 Subtract: Investment in partnership(s)/joint 0 196 Venture(s) 0 197 198 Total assets as adjusted 0 0 0 0 197 198 Total assets as adjusted 0 0 0 0 199 199 199 190 Add: (if deducted from assets) 0 0 0 190		Total assets per balance sheet				0	
192 assets						0	
194 assets 0 0 195 Subtract: Investment in partnership(s)/joint 0 0 0 196 venture(s) 0 0 0 0 197 198 Total assets as adjusted 0 0 0 0 0 199 200 Add: (if deducted from assets) 0 0 0 0 202 203 204 Contingent, investment, inventory and 0 0 0 204 Subtract: 0 0 0 205						0	
1985 Subtract: Investment in partnership(s)/joint 0 1980 1981	193	Share of partnership(s)/ joint venture(s) total				0	
198 Total assets as adjusted						0	
198 Total assets as adjusted	195	Subtract: Investment in partnership(s)/joint				0	
198						0	
1998	197	` ,					
1998	198	Total assets as adjusted		0	0	0	
201 Contingent, investment, inventory and 0 0 0 0 0 0 0 0 0		•					
202 similar reserves not allowed as deductions 0 0 0 0 0 0 0 0 0	200						
Other reserves not allowed as deductions O O O O	201					0	
Subtract:						0	
205						0	
Deductible R&D expenditures and ONTTI						0	
Deductible R&D expenditures and ONTTI 0 0 0 0 0 0 0 0 0						0	
208						0	
209 Subtract: Appraisal surplus if booked		•				0	
210 Add or subtract: Other adjustments 1						0	
211						0	
Total Assets		Add or subtract: Other adjustments		1	1	2	
213							
214 Investment Allowance		Total Assets		1	1	2	
215							
216 (Total Eligible Investments / Total Assets) x 217 Net paid-up capital 0 0 0 0 0 218 219 Taxable Capital 220		Investment Allowance					
217 Net paid-up capital 0 0 0 0 218		/Tatal Fligible levestosets / Tatal Accets)					
218 219 Taxable Capital				0	0	0	
219 Taxable Capital		Net palu-up capital		U	U	0	
220		Tayahla Canital					
221 Net paid-up capital		Тахаріе Сарісаі					
222 Subtract: Investment Allowance 0 0 0 0 0		Net paid-up capital		0	0	0	
223							
224 Taxable Capital 0 0 0 0 0		Sastasti invocatione, mowanio		0	0		
225 226 Capital Tax Calculation		Taxable Capital		0	0		
Capital Tax Calculation		· salas o o o pilor					
227 0 0 0 16C 229 0 0 0 17C 230 Deduction from taxable capital up to \$5,000,000 0 17C 231 0 0 0 0 232 Net Taxable Capital 0 0 0 0 233 0.3000% 0.3000% 0.3000% 18C 234 Rate 0.3000% 0.3000% 0.3000% 18C 235 0 0 0 0 0 236 Days in taxation year 365 365 365 237 Divide days by 365 1.0000 1.0000 1.0000 238 0 0 0 0 239 Ontario Capital Tax 0 0 0 0		Capital Tax Calculation					
228 Taxable capital 0 0 0 16C 229 230 Deduction from taxable capital up to \$5,000,000 0 17C 231 0 0 0 0 232 Net Taxable Capital 0 0 0 0 233 0 0 0 0 0 234 Rate 0.3% 0.3000% 0.3000% 0.3000% 18C 235 0 0 0 0 10 0 236 Days in taxation year 365 365 365 365 237 Divide days by 365 1.0000 1.0000 1.0000 1.0000 238 0 0 0 0 0							
229		Taxable capital		0	0	0	16C
230 Deduction from taxable capital up to \$5,000,000 0 17C		•					_
231 0 0 0 0 232 Net Taxable Capital 0 0 0 233 0.3000% 0.3000% 0.3000% 18C 235 0.3000% 0.3000% 0.3000% 18C 236 Days in taxation year 365 365 365 237 Divide days by 365 1.0000 1.0000 1.0000 238 0 0 0 0		Deduction from taxable capital up to \$5,000,000				0	17C
233 0.3000% 0.3000% 0.3000% 18C 235 0.3000% 0.3000% 0.3000% 18C 236 Days in taxation year 365 365 365 237 Divide days by 365 1.0000 1.0000 1.0000 238 0 0 0 0							
233 0.3000% 0.3000% 0.3000% 18C 235 0.3000% 0.3000% 0.3000% 18C 236 Days in taxation year 365 365 365 237 Divide days by 365 1.0000 1.0000 1.0000 238 0 0 0 0	232	Net Taxable Capital		0	0	0	
234 Rate 0.3000% 0.3000% 0.3000% 18C 235 236 Days in taxation year 365 365 365 237 Divide days by 365 1.0000 1.0000 1.0000 238 0ntario Capital Tax 0 0 0							
235 365 365 365 237 Divide days by 365 1.0000 1.0000 1.0000 238 0 0 0 0	234	Rate 0.3%		0.3000%	0.3000%	0.3000%	18C
237 Divide days by 365 1.0000 1.0000 238 0 0 239 Ontario Capital Tax 0 0	235						
238	236	Days in taxation year		365	365	365	
239 Ontario Capital Tax 0 0 0		Divide days by 365		1.0000	1.0000	1.0000	
240				0	0	0	
	240						

	A	В	С	D	E	F
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	M of F	Non-wires	Wires-only	Source
	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	Foot-
4			Return			note
5						#
6						
241						
242						
243	LARGE CORPORATION TAX					
244						
245	CAPITAL					
246						
247	ADD:					
248	Reserves that have not been deducted in				0	
	computing income for the year under Part I				0	
	Capital stock				0	
	Retained earnings				0	
	Contributed surplus				0	
	Any other surpluses				0	
254	Deferred unrealized foreign exchange gains				0	
	All loans and advances to the corporation				0	
	All indebtedness- bonds, debentures, notes,				0	
	mortgages, bankers acceptances, or similar				0	
	obligations				0	
	Any dividends declared but not paid				0	
	All other indebtedness outstanding for more				0	
	than 365 days				0	
262						
263	Subtotal		0	0	0	
264			0	0	0	
264 265	DEDUCT:		0	0	0	
264 265 266	DEDUCT: Deferred tax debit balance		0	0	0	
264 265 266 267	DEDUCT: Deferred tax debit balance Any deficit deducted in computing		0	0		
264 265 266 267 268	DEDUCT: Deferred tax debit balance Any deficit deducted in computing shareholders' equity		0	0	0	
264 265 266 267 268 269	DEDUCT: Deferred tax debit balance Any deficit deducted in computing shareholders' equity Any patronage dividends 135(1) deducted in		0	0	0	
264 265 266 267 268 269 270	DEDUCT: Deferred tax debit balance Any deficit deducted in computing shareholders' equity Any patronage dividends 135(1) deducted in computing income under Part I included in		0	0	0	
264 265 266 267 268 269 270 271	DEDUCT: Deferred tax debit balance Any deficit deducted in computing shareholders' equity Any patronage dividends 135(1) deducted in computing income under Part I included in amounts above		0	0	0 0 0 0 0	
264 265 266 267 268 269 270 271 272	DEDUCT: Deferred tax debit balance Any deficit deducted in computing shareholders' equity Any patronage dividends 135(1) deducted in computing income under Part I included in		0	0	0	
264 265 266 267 268 269 270 271 272 273	DEDUCT: Deferred tax debit balance Any deficit deducted in computing shareholders' equity Any patronage dividends 135(1) deducted in computing income under Part I included in amounts above Deferred unrealized foreign exchange losses				0 0 0 0 0 0	
264 265 266 267 268 269 270 271 272 273 274	DEDUCT: Deferred tax debit balance Any deficit deducted in computing shareholders' equity Any patronage dividends 135(1) deducted in computing income under Part I included in amounts above		0		0 0 0 0 0	
264 265 266 267 268 269 270 271 272 273 274 275	DEDUCT: Deferred tax debit balance Any deficit deducted in computing shareholders' equity Any patronage dividends 135(1) deducted in computing income under Part I included in amounts above Deferred unrealized foreign exchange losses Subtotal		0	0	0 0 0 0 0 0	
264 265 266 267 268 269 270 271 272 273 274 275 276	DEDUCT: Deferred tax debit balance Any deficit deducted in computing shareholders' equity Any patronage dividends 135(1) deducted in computing income under Part I included in amounts above Deferred unrealized foreign exchange losses			0	0 0 0 0 0 0	
264 265 266 267 268 270 271 272 273 274 275 276 277	DEDUCT: Deferred tax debit balance Any deficit deducted in computing shareholders' equity Any patronage dividends 135(1) deducted in computing income under Part I included in amounts above Deferred unrealized foreign exchange losses Subtotal Capital for the year		0	0	0 0 0 0 0 0	
264 265 266 267 268 269 270 271 272 273 274 275 276 277 278	DEDUCT: Deferred tax debit balance Any deficit deducted in computing shareholders' equity Any patronage dividends 135(1) deducted in computing income under Part I included in amounts above Deferred unrealized foreign exchange losses Subtotal		0	0	0 0 0 0 0 0	
264 265 266 267 268 269 270 271 272 273 274 275 276 277 278 279	DEDUCT: Deferred tax debit balance Any deficit deducted in computing shareholders' equity Any patronage dividends 135(1) deducted in computing income under Part I included in amounts above Deferred unrealized foreign exchange losses Subtotal Capital for the year INVESTMENT ALLOWANCE		0	0	0 0 0 0 0 0 0	
264 265 266 267 268 269 270 271 272 273 274 275 276 277 278 279 280	DEDUCT: Deferred tax debit balance Any deficit deducted in computing shareholders' equity Any patronage dividends 135(1) deducted in computing income under Part I included in amounts above Deferred unrealized foreign exchange losses Subtotal Capital for the year INVESTMENT ALLOWANCE Shares in another corporation		0	0	0 0 0 0 0 0	
264 265 266 267 268 269 270 271 272 273 274 275 276 277 278 279 280 281	DEDUCT: Deferred tax debit balance Any deficit deducted in computing shareholders' equity Any patronage dividends 135(1) deducted in computing income under Part I included in amounts above Deferred unrealized foreign exchange losses Subtotal Capital for the year INVESTMENT ALLOWANCE Shares in another corporation Loan or advance to another corporation		0	0	0 0 0 0 0 0 0	
264 265 266 267 268 269 270 271 272 273 274 275 276 277 280 281 282	DEDUCT: Deferred tax debit balance Any deficit deducted in computing shareholders' equity Any patronage dividends 135(1) deducted in computing income under Part I included in amounts above Deferred unrealized foreign exchange losses Subtotal Capital for the year INVESTMENT ALLOWANCE Shares in another corporation Loan or advance to another corporation Bond, debenture, note, mortgage, or		0	0	0 0 0 0 0 0 0	
264 265 266 267 268 269 270 271 272 273 274 275 276 277 278 279 280 281 282 283	DEDUCT: Deferred tax debit balance Any deficit deducted in computing shareholders' equity Any patronage dividends 135(1) deducted in computing income under Part I included in amounts above Deferred unrealized foreign exchange losses Subtotal Capital for the year INVESTMENT ALLOWANCE Shares in another corporation Loan or advance to another corporation Bond, debenture, note, mortgage, or similar obligation of another corporation		0	0	0 0 0 0 0 0 0	
264 265 266 267 268 269 270 271 272 273 274 275 276 277 280 281 282 283 284	DEDUCT: Deferred tax debit balance Any deficit deducted in computing shareholders' equity Any patronage dividends 135(1) deducted in computing income under Part I included in amounts above Deferred unrealized foreign exchange losses Subtotal Capital for the year INVESTMENT ALLOWANCE Shares in another corporation Loan or advance to another corporation Bond, debenture, note, mortgage, or similar obligation of another corporation Long term debt of financial institution		0	0	0 0 0 0 0 0 0 0	
264 265 266 267 268 269 270 271 272 273 274 275 276 277 280 281 282 283 284 285	DEDUCT: Deferred tax debit balance Any deficit deducted in computing shareholders' equity Any patronage dividends 135(1) deducted in computing income under Part I included in amounts above Deferred unrealized foreign exchange losses Subtotal Capital for the year INVESTMENT ALLOWANCE Shares in another corporation Loan or advance to another corporation Bond, debenture, note, mortgage, or similar obligation of another corporation Long term debt of financial institution Dividend receivable from another corporation		0	0	0 0 0 0 0 0 0 0	
264 265 266 267 268 269 270 271 272 273 274 275 276 277 280 281 282 283 284 285 286	DEDUCT: Deferred tax debit balance Any deficit deducted in computing shareholders' equity Any patronage dividends 135(1) deducted in computing income under Part I included in amounts above Deferred unrealized foreign exchange losses Subtotal Capital for the year INVESTMENT ALLOWANCE Shares in another corporation Loan or advance to another corporation Bond, debenture, note, mortgage, or similar obligation of another corporation Long term debt of financial institution Dividend receivable from another corporation Debts of corporate partnerships that were not		0	0	0 0 0 0 0 0 0 0	
264 265 266 267 268 269 270 271 272 273 274 275 276 277 280 281 282 283 284 285 286 287	DEDUCT: Deferred tax debit balance Any deficit deducted in computing shareholders' equity Any patronage dividends 135(1) deducted in computing income under Part I included in amounts above Deferred unrealized foreign exchange losses Subtotal Capital for the year INVESTMENT ALLOWANCE Shares in another corporation Loan or advance to another corporation Bond, debenture, note, mortgage, or similar obligation of another corporation Long term debt of financial institution Dividend receivable from another corporation Debts of corporate partnerships that were not exempt from tax under Part I.3		0	0	0 0 0 0 0 0 0 0	
264 265 266 267 268 269 270 271 272 273 274 275 276 277 280 281 282 283 284 285 286 287 288	DEDUCT: Deferred tax debit balance Any deficit deducted in computing shareholders' equity Any patronage dividends 135(1) deducted in computing income under Part I included in amounts above Deferred unrealized foreign exchange losses Subtotal Capital for the year INVESTMENT ALLOWANCE Shares in another corporation Loan or advance to another corporation Bond, debenture, note, mortgage, or similar obligation of another corporation Long term debt of financial institution Dividend receivable from another corporation Debts of corporate partnerships that were not exempt from tax under Part I.3 Interest in a partnership		0	0	0 0 0 0 0 0 0 0	
264 265 266 267 268 269 270 271 272 273 274 275 276 277 280 281 282 283 284 285 286 287 288	DEDUCT: Deferred tax debit balance Any deficit deducted in computing shareholders' equity Any patronage dividends 135(1) deducted in computing income under Part I included in amounts above Deferred unrealized foreign exchange losses Subtotal Capital for the year INVESTMENT ALLOWANCE Shares in another corporation Loan or advance to another corporation Bond, debenture, note, mortgage, or similar obligation of another corporation Long term debt of financial institution Dividend receivable from another corporation Debts of corporate partnerships that were not exempt from tax under Part I.3 Interest in a partnership		0	0	0 0 0 0 0 0 0 0	
264 265 266 267 268 269 270 271 272 273 274 275 276 277 280 281 282 283 284 285 286 287 288	DEDUCT: Deferred tax debit balance Any deficit deducted in computing shareholders' equity Any patronage dividends 135(1) deducted in computing income under Part I included in amounts above Deferred unrealized foreign exchange losses Subtotal Capital for the year INVESTMENT ALLOWANCE Shares in another corporation Loan or advance to another corporation Bond, debenture, note, mortgage, or similar obligation of another corporation Long term debt of financial institution Dividend receivable from another corporation Debts of corporate partnerships that were not exempt from tax under Part I.3 Interest in a partnership		0	0	0 0 0 0 0 0 0 0	

	А	В	С	D	E	F
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	M of F	Non-wires	Wires-only	Source
2	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	Foot-
4			Return			note
5						#
6						
292						
293	TAXABLE CAPITAL					
294						
	Capital for the year		0	0	0	
296						
	Deduct: Investment allowance		0	0	0	
298						
299	Taxable Capital for taxation year		0	0	0	19C
300						
301	Deduct: Capital Deduction \$10,000,000				0	20C
302						
303	Taxable Capital		0	0	0	
304						
	Rate .225%		0.22500%	0.22500%	0.22500%	21C
306						
	Days in year		365	365	365	
	Divide days by 365		1.0000	1.0000	1.0000	
309						
	Gross Part I.3 Tax LCT		0	0	0	
311						
	Federal Surtax Rate		1.1200%	1.1200%	1.1200%	
313			_	_	_	
	Federal Surtax = Taxable Income x Surtax Rate		0	0	0	
315						
	Net Part I.3 Tax LCT Payable		0	0	0	
	(If surtax is greater than Gross LCT, then zero)					
318						
319						
320						

SECTION 93 PILs TAX GROSS-UP	PROXY CALCULATION	I FOR 2005	PILS2005.V1.1
REGULATORY INFORMATION (REGINFO)			
Utility Name:	WEST PERTH POWER IN	IC.	
File Number:	RP-2005-0013		
	EB-2005-0094		
Reporting period:	January 1, 2005 - Decem	ber 31, 2005	
Days in reporting period:	365		
Total days in the calendar year:	365		
BACKGROUND			
 Are the Capital Tax & Large Corporations Tax Exemptions shared among the corporate group? (Yes or No) 	No		
2. Please identify the percentage used to allocate the exemption.	100.00%		
3. Please explain the basis of the allocation if the percentage is other than 100%.			
4. Accounting Year End	Dec-31		
FROM SHEET #7 FIN	AX CALCULATIONS IAL 2001 RUD MODEL DATA ANCIAL STATEMENTS)		
Rate base (wires-only)	\$2,637,626.00		
Common Equity Ratio (CER)	50.00%		
1-CER	50.00%		
Target Return On Equity (%)	9.88%		
Debt rate	7.25%		
Market Adjusted Revenue Requirement	\$225,913		Regulatory Income
1999 return from RUD Sheet #7	\$143,172		\$143,172
Total Incremental revenue	\$82,741	Board-Approved	
	(RP-2000-0069)	Amounts	
Amount allowed in 2001, Year 1	\$27,580	\$0	\$0
Amount allowed in 2002, Year 2	\$27,580	\$55,160	\$55,160
Amount allowed in 2003, Year 3	\$27,580		\$27,580
Permanent Changes to Base Rate (e.g. LPP 5% to 1.5%)	\$8,991		\$8,991
C&DM Capital Portion from "C&DM TAX FORECAST" worksheet	0%		. ,
Total Regulatory Income			\$234,903
Equity	\$1,318,813		
Return at target ROE	\$130,299		
Debt	\$1,318,813		
Deemed interest amount in EBIT	\$95,614		

			-
SECTION 93 PILs TAX GROSS-UP			
PROXY CALCULATION FOR 2005			
TAX CALCULATIONS (TAXCALC)		Proxy	
	ITEM	Calculation	Comments
Utility Name: WEST PERTH POWER INC.	11 EW	Calculation	Comments
Reporting Period: January 1, 2005 - December 31, 2005			
Days in Reporting Period: 365			
Total days in the calendar year: 365		\$	
I) CORPORATE INCOME TAXES			
Regulatory Net Income	1	\$234,903	
		¥=0.1,000	
BOOK TO TAX ADJUSTMENTS			
Additions:			
Depreciation & Amortization	2	\$145,101	
Employee Benefit Plans - Accrued, Not Paid	3	\$0	
Tax reserves deducted in prior year	4	\$0	
Reserves from financial statements-end of year	4	\$0 \$0	
Regulatory Adjustments	5	\$0 \$0	
Other Additions	5	φυ	
	0	Φ0	
"Material" Items	6	\$0	
Other Additions	6	\$0	
"Material Items	6	\$0	
Other Additions	6	\$0	
Deductions:	7	*07.400	
Capital Cost Allowance and CEC	7	\$87,480	
Employee Benefit Plans - Paid Amounts	8	\$0	
Items Capitalized for Regulatory Purposes	9	\$0	
Regulatory Adjustments	10	\$0	
Interest Expense Deemed	11	\$95,614	
Tax reserves claimed in current year	4	\$0	
Reserves from F/S beginning of year	4	\$0	
Contributions to deferred income plans	3	\$0	
Contributions to pension plans	3	\$0	
Interest capitalized for accounting but deducted for tax	11	\$0	
Other Deductions			
"Material" Items	12	\$0	
C&DM 2005 Incremental OM&A expenses per C&DM Plan	12	\$27,580	
Material Items	12	\$0	
Other Deductions	12	\$0	
REGULATORY TAXABLE INCOME		\$169,330	
		, ,	
CORPORATE INCOME TAX RATE			
Deemed %	13	18.62%	
		/-	
REGULATORY INCOME TAX		\$31,529	
Taxable Income x Rate		+,	
Miscellaneous Tax Credits	14	\$0	
	•	Ψ0	
Total Regulatory Income Tax		\$31,529	

SECTION 93 PILs TAX GROSS-UP PROXY CALCULATION FOR 2005 TAX CALCULATIONS (TAXCALC) Utility Name: WEST PERTH POWER INC. Reporting Period: January 1, 2005 - December 31, 2005 Days in Reporting Period: 365 Total days in the calendar year: 365	ITEM	Proxy Calculation	Comments
Percentage used to determine the exemptions for capital tax and large corporations tax II) CAPITAL TAXES		100%	
Ontario Rate Base Less: Exemption Deemed Taxable Capital Rate (.3%)	15 16	\$2,637,626 \$7,500,000 \$0	
Net Amount (Taxable Capital x Rate)		\$0	
Federal (LCT) Base Less: Exemption Deemed Taxable Capital Rate (.175%) Gross Amount (Taxable Capital x Rate) Less: Federal Surtax	18 19 20 21	\$2,637,626 \$50,000,000 \$0 0.1750% \$0 \$0	
Net LCT		\$0	
III) INCLUSION IN RATES Income Tax Rate used for gross- up Income Tax (grossed-up) LCT (grossed-up) Ontario Capital Tax	22 23 24	18.62% \$38,743 \$0 \$0	
Total S. 93 PILs Rate Adjustment (Enter this amount in the 2005 RAM, Sheet #4, cell G14)	25	\$38,743	

SECTION 93 PILs TAX GROSS-UP "SIMPIL"

Corporate Tax Rates for 2005

Income Range	\$0 to \$400,000	\$400,001 to \$1,128,000	> \$1,128,000
Income Tax Rate	18.62%	27.50%	36.12%
Capital Tax Rate	0.300%		
LCT Rate	0.175%		
Surtax	1.12%		
Ontario Capital Tax Exemption	\$7,500,000		
Federal Large Corporations Tax Exemption	\$50,000,000		

Conservation and Demand Management Tax Forecast

Utility Name: WEST PERTH POWER INC.

File Number: RP-2005-0013 EB-2005-0094

	Jan - I 200		Jan - Dec 2006		Jan - Sept 30 th 2007		Total	
	\$	%	\$	%	\$	%	\$	%
Capital		0%						0%
Tax Deductible Expense	\$27,580	100%	\$0		\$0			0%
Total	\$27,580	100%	\$0	0%	\$0	0%	\$27,580	0%

Notes:

- 1. Capital that will be recognized for tax purposes (i.e. UCC addition), not from a capital budget or commitment perspective.
- 2. Expenses to be recognized in the period shown that will be used as a tax deduction for the same period. The 2005 tax deduc expense amount will be entered automatically into the TAXCALC worksheet, cell C44.
- 3. The amounts shown in the "Total" column should agree with the C&DM plan filed with or approved by the Board. The amount of the third tranche of MARR is the maximum amount unless the utility has applied for a lower amount.

	A	В	С	l D	F
1	PILs TAXES - EB-2010-		U	J	Version 2009.1
	REGULATORY INFORMATION (REGINFO)				
	Utility Name: West Perth Power			Colour Code	
	Reporting period: 2001			Input Cell	
5	David to according a control	00	1	Formula in Cell	
7	Days in reporting period:	92	days		
8	Total days in the calendar year:	365	days		
	BACKGROUND				
	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	Υ	
14	Was the utility recently acquired by Hydro One				
	and now subject to s.89 & 90 PILs?		Y/N	N	
10	•				
17	Is the utility a non-profit corporation? (If it is a non-profit corporation, please contact the Rates Manager at the OEB)		Y/N	N	
		OCT	Y/N	V	
	Are the Ontario Capital Tax & Large Corporations Tax Exemptions shared among the corporate group?		The second secon	Y -	
	Please identify the % used to allocate the OCT and LCT exemptions in	LCT OCT	Y/N	Y 74%	
	Cells C65 & C74 in the TAXCALC spreadsheet.	LCT		42%	
ZJ		LOI			
24	Accounting Year End		Date	12-31-2001	
26	MARR NO TAX CALCULATIONS				Regulatory
27	SHEET #7 FINAL RUD MODEL DATA				Income
	(FROM 1999 FINANCIAL STATEMENTS)				
	USE BOARD-APPROVED AMOUNTS				
30	Data Daga (viina anki)			0.007.000	
02	Rate Base (wires-only)			2,637,626	
33	Common Equity Ratio (CER)			50.00%	
35	1-CER			50.00%	
37	Target Return On Equity			9.88%	
39	Debt rate			7.25%	
41	Market Adjusted Revenue Requirement			225,913	
43	1999 return from RUD Sheet #7			143,172	143,172
77					. 10,112
	Total Incremental revenue Input: Board-approved dollar amounts phased-in			82,741	
47	Amount allowed in 2001			0	0
48	Amount allowed in 2002			55,160	0
49	Amount allowed in 2003 and 2004 (will be zero due to Bill 210			27,580	0
50	unless authorized by the Minister and the Board)				0
51	Amount allowed in 2005 - Third tranche of MARR re: CDM			_	0
52	Other Board-approved changes to MARR or incremental revenue				0
53	Total Damulatanu lussinis				0
54 55	Total Regulatory Income				143,172
	Equity			1,318,813	
57	— ¬¬~···)			1,010,010	
	Return at target ROE			130,299	
59		-			-
	Debt			1,318,813	
61	Deemed interest amount in 100% of MARR			95,614	
63	Deemed interest amount in 100% of WARK			95,614	
	Phase-in of interest - Year 1 (2001)			60,595	
65	((D43+D47)/D41)*D61				
	Phase-in of interest - Year 2 (2002)			83,941	
67	((D43+D47+D48)/D41)*D61				
	Phase-in of interest - Year 3 (2003) and forward			83,941	
69 70	((D43+D47+D48)/D41)*D61 (due to Bill 210) Phase-in of interest - 2005			95,614	
71	THASE III OF ITHEFEST - 2000			95,014	<u>L</u>
72					

	A	В	С	D	E	F	G	Н
2	PILS TAXES - EB-2010- PILS DEFERRAL AND VARIANCE ACCOUNTS	ITEM	Initial Estimate		M of F Filing	M of F Filing	Tax Returns	
3	TAX CALCULATIONS (TAXCALC)		Latiniate		Variance	Variance	returns	
5	("Wires-only" business - see Tab TAXREC)				G-C	Explanation	Version 2009.1	
6	Utility Name: West Perth Power							
8	Reporting period: 2001						Column	
9	Days in reporting period:	92 365	days				Brought From	
11	Total days in the calendar year:	303	days				TAXREC	
12			\$		\$		\$	igspace
14	I) CORPORATE INCOME TAXES							
15	Regulatory Net Income REGINFO E53	1	0		0		0	
17	Regulatory Net Income Income O E33	'	0		0		0	
	BOOK TO TAX ADJUSTMENTS Additions:							
20	Depreciation & Amortization	2	0		0		0	
21	Employee Benefit Plans - Accrued, Not Paid Tax reserves - beginning of year	3	0		0		0	
23	Reserves from financial statements - end of year	4			0		0)
24 25	Regulatory Adjustments - increase in income Other Additions (See Tab entitled "TAXREC")	5			0		0	
26	"Material" Items from "TAXREC" worksheet	6			0		0	
27	Other Additions (not "Material") "TAXREC" "Material Items from "TAXREC 2" worksheet	6			0		0	
29	Other Additions (not "Material") "TAXREC 2"	6			0		0	
30	Items on which true-up does not apply "TAXREC 3"				0		U	
32 33	Deductions: Input positive numbers Capital Cost Allowance and CEC	7	0		0	-	0	H
34	Employee Benefit Plans - Paid Amounts	8	0		0		0)
35 36	Items Capitalized for Regulatory Purposes Regulatory Adjustments - deduction for tax purposes in Item 5	9 10	0	H	0		0	-
37	Interest Expense Deemed/ Incurred	11	0		0		0)
38	Tax reserves - end of year Reserves from financial statements - beginning of year	4	0	-	0		0	
40	Contributions to deferred income plans	3			0		0)
41	Contributions to pension plans Interest capitalized for accounting but deducted for tax	3 11		-	0		0	
43	Other Deductions (See Tab entitled "TAXREC")				· ·			
44	"Material" Items from "TAXREC" worksheet Other Deductions (not "Material") "TAXREC"	12 12			0		0	
46	Material Items from "TAXREC 2" worksheet	12			0		0	
47 48	Other Deductions (not "Material") "TAXREC 2" Items on which true-up does not apply "TAXREC 3"	12			0	<u> </u>	0	
49								
50 51	TAXABLE INCOME/ (LOSS)		0		0		U	\vdash
52 53	BLENDED INCOME TAX RATE Tab Tax Rates - Regulatory from Table 1; Actual from Table 3	13	19.12%		#DIV/0!		#DIV/0!	
54		13	19.12%		#DIV/0!		#DIV/0!	
55 56	REGULATORY INCOME TAX		0		0	Actual	0	
57								
58 59	Miscellaneous Tax Credits	14			0	Actual	0	1
60	Total Regulatory Income Tax		0		0	Actual	0	
61 62								
63	II) CAPITAL TAXES							
64 65	Ontario							
66	Base	15	0		15,650,942		15,650,942	
67 68	Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital	16	0		3,696,252 11,954,690		3,696,252 11,954,690	-
69			#DB #01					
71	Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	17	#DIV/0!		#DIV/0!		0.3000%	
72 73	Ontario Capital Tax		0		9,040		9,040	
74	Federal Large Corporations Tax							
75 76	Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3	18 19	0		16,338,777 4,156,169		16,338,777 4,156,169	
77	Taxable Capital		0		12,182,608		12,182,608	
78 79	Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	20	#DIV/0!		#DIV/0!		0.2250%	_
80								
81 82	Gross Amount of LCT before surtax offset (Taxable Capital x Rate) Less: Federal Surtax 1.12% x Taxable Income	21		Н	6,909 0		6,909	
83			0		0.000		0.000	
84 85	Net LCT		0	Н	6,909		6,909	Н
86 87	III) INCLUSION IN RATES					-		\vdash
88	Income Tax Rate used for gross- up (exclude surtax)		0.00%					
89 90	Income Tax (proxy tax is grossed-up)	22	0	HĪ		Actual 2001	0	Н
91	LCT (proxy tax is grossed-up)	23	0			Actual 2001	0)
92	Ontario Capital Tax (no gross-up since it is deductible)	24	0	-		Actual 2001	0	\vdash
94	T. (18)							П
95 96	Total PILs for Rate Adjustment MUST AGREE WITH 2001 RAM DECISION	25	0	1		Actual 2001	0	\vdash
97								Щ
98 99	IV) FUTURE TRUE-UPS			H				\vdash
100	IV a) Calculation of the True-up Variance				DR/(CR)			
102	In Additions: Employee Benefit Plans - Accrued, Not Paid	3			0			
103	Tax reserves deducted in prior year Reserves from financial statements-end of year	4			0	-		\vdash
105	Regulatory Adjustments	5			0			
	Other additions "Material" Items TAXREC Other additions "Material" Items TAXREC 2	6 6		H	0			H
108	In Deductions - positive numbers							
	Employee Benefit Plans - Paid Amounts Items Capitalized for Regulatory Purposes	8			0			\vdash
111	Regulatory Adjustments	10			0			
	Interest Adjustment for tax purposes (See Below - cell E206) Tax reserves claimed in current year	11 4			0			
114	Reserves from F/S beginning of year	4			0			
116	Contributions to deferred income plans Contributions to pension plans	3			0	<u> </u>		
117	Other deductions "Material" Items TAXREC Other deductions "Material" Item TAXREC 2	12 12			0			Ш
119								
1120	Total TRUE-UPS before tax effect	26		=	0			1 1

	A	В	С	D	E	F	G	Н
	PILS TAXES - EB-2010- PILS DEFERRAL AND VARIANCE ACCOUNTS	ITEM	Initial Estimate		M of F Filing	M of F Filing	Tax Returns	
3	TAX CALCULATIONS (TAXCALC)		Estimate		Variance	Variance	Returns	
	("Wires-only" business - see Tab TAXREC)				G-C	Explanation	Version 2009.1	
6	Utility Name: West Perth Power						version 2009.1	
7	Reporting period: 2001							
9	Days in reporting period:	92	days				Column Brought	
10	Total days in the calendar year:	365	days				From	
11			s		\$		TAXREC \$	
13			Ÿ		Ψ		Ψ	_
121	Income Tax Rate (excluding surtax) from 2001 Utility's tax return			,	37.51%			
123	income Tax Rate (excluding surfax) from 2001 Office's tax return			Χ	37.31%			
124 125	Income Tax Effect on True-up adjustments			=	0			
	Less: Miscellaneous Tax Credits	14			0			
127								
128	Total Income Tax on True-ups				0			
130	Income Tax Rate used for gross-up (exclude surtax)				37.51%			
131	TRUE-UP VARIANCE ADJUSTMENT				0			
133								
134	IV b) Calculation of the Deferral Account Variance caused by changes in legislation							ì
135								
126	REGULATORY TAXABLE INCOME /(LOSSES) (as reported in the initial estimate column)				0			1
137	,			Ħ				
138 139	REVISED CORPORATE INCOME TAX RATE			х	38.63%			
140	REVISED REGULATORY INCOME TAX			=	0			
141	Less: Revised Miscellaneous Tax Credits					-		
142	Less. Nevised Miscellaneous Tax Credits			H	0			
144	Total Revised Regulatory Income Tax			=	0			
145	Less: Regulatory Income Tax reported in the Initial Estimate Column (Cell			\vdash				
	C60)				0			
147	Regulatory Income Tax Variance			_	0			
149					-			
	Ontario Capital Tax Base			=	0			
	Less: Exemption from tab Tax Rates, Table 2, cell C39			-	0			
	Revised deemed taxable capital			=	0			
154 155	Rate - Tab Tax Rates cell C54			х	0.3000%			
156								
157	Revised Ontario Capital Tax Less: Ontario Capital Tax reported in the initial estimate column (Cell C72)			=	0			
158				-	0			
159 160	Regulatory Ontario Capital Tax Variance			=	0			
161	Federal LCT							
	Base Less: Exemption from tab Tax Rates, Table 2, cell C40			_	0			
164	Revised Federal LCT			=	0			
165	Rate (as a result of legislative changes) tab 'Tax Rates' cell C51				0.2250%			
167					0.223070			
	Gross Amount Less: Federal surtax				0			
	Revised Net LCT			=	0			
171						-	-	
	Less: Federal LCT reported in the initial estimate column (Cell C84) Regulatory Federal LCT Variance			H	0			
174								
175 176	Actual Income Tax Rate used for gross-up (exclude surtax)			Н	37.51%			
177	Income Tax (grossed-up)			+	0			
178 179	LCT (grossed-up) Ontario Capital Tax			+	0			
180								
181 182	DEFERRAL ACCOUNT VARIANCE ADJUSTMENT			-	0			
183	TRUE-UP VARIANCE (from cell I132)			+	0			_
184					0			
185	Total Deferral Account Entry (Positive Entry = Debit) (Deferral Account Variance + True-up Variance)			=	0			
187	. ,							
188 189				H				
190	V) INTEREST PORTION OF TRUE-UP							
191 192	Variance Caused By Phase-in of Deemed Debt							
193	Total deemed interest (REGINFO)				95,614			
194 195	Interest phased-in (Cell C37)			H	0			
195	Variance due to phase-in of debt component of MARR in rates			Ы	95,614			
197	according to the Board's decision			Ш		-		_
198 199	Other Interest Variances (i.e. Borrowing Levels			Н				
200	Above Deemed Debt per Rate Handbook)							
201	Interest deducted on MoF filing (Cell G37+G42) Total deemed interest (REGINFO CELL D62)			\vdash	95,614			
203								
204 205	Variance caused by excess debt			H	0			
206	Interest Adjustment for Tax Purposes (carry forward to Cell E112)				0			_
207	Total Interest Variance			H	95,614			
208	TOTAL INTEREST VARIABLE			H	93,014	·		
210			-					
211		L	<u> </u>					

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1	A PILs TAXES - EB-2010-	B LINE	C M of F	D Non-wires	E Wires-only	F
	TAX RETURN RECONCILIATION (TAXREC)	4_	Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
5	0		Return		Vanaian 2000 4	
	Section A: Identification:				Version 2009.1	
7	Utility Name: West Perth Power					
	Reporting period: 2001					
	Taxation Year's start date:					
	Taxation Year's end date:					
11	Number of days in taxation year:		92	days		
12	Diagon autou the Materiality I avail.		0	antor motoriality	, lovel	
14	Please enter the Materiality Level : (0.25% x Rate Base x CER)	Y/N	0	< - enter materiality	rievei	
15	(0.25% x Net Assets)	Y/N				
16	Or other measure (please provide the basis of the amount)	Y/N				
17	Does the utility carry on non-wires related operation?	Y/N				
18	(Please complete the questionnaire in the Background questionnaire v	vorksh	eet.)			
19	Natas Carris farmand Missa and Data to Tab #TAYCALC# California					
20 21	Note: Carry forward Wires-only Data to Tab "TAXCALC" Column K					
	Section B: Financial statements data:					
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 e	expense	e and provision for i	ncome tax	-	
26				<u> </u>		
27	Please enter the non-wire operation's amount as a positive number, the pro			all amounts		1
28 29	in the "non-wires elimination column" as negative values in TAXREC and TA	4XKEC	Z.			1
	Income:					1
31	Energy Sales	+			0	1
32	Distribution Revenue	+			0	
33	Other Income	+			0	
34	Miscellaneous income	+			0	
35		+			0	1
	Revenue should be entered above this line					1
37	Ocate and Francisco					
38 39	Cost of energy purchased	_			0	1
39 40	Cost of energy purchased Administration	-			0	
41	Customer billing and collecting	-			0	
42	Operations and maintenance	-			0	
43	Amortization	-			0	
44	Ontario Capital Tax	-			0	
45	Community Relations	-			0	
46	Regulatroy and Professional	-			0	
47 48		-			0	
49		-			U	
50	Net Income Before Interest & Income Taxes EBIT	=	(0	0	
51	Less: Interest expense for accounting purposes	-			0	
52	Provision for payments in lieu of income taxes	-			0	
53	Net Income (loss)	=	(0	0	ı
54	(The Net Income (loss) on the MoF column should equal to the net income (loss)					
54 55	per financial statements on Schedule 1 of the tax return.)					+
	Section C: Reconciliation of accounting income to taxable income					
	From T2 Schedule 1					
	BOOK TO TAX ADDITIONS:					
59	Provision for income tax	+		0	0	
	Federal large corporation tax	+			0	
	Depreciation & Amortization	+		0		
	Employee benefit plans-accrued, not paid Tax reserves - beginning of year	+		0		
	Reserves from financial statements- end of year	+		0		
	Regulatory adjustments on which true-up may apply (see A66)	+		0	0	
	Items on which true-up does not apply "TAXREC 3"			0	0	
67	Material addition items from TAXREC 2	+	(0	
68	Other addition items (not Material) from TAXREC 2	+	(
69	,					
70	Subtotal		(0	0	<u> </u>
71	Others A LPP cons (Discuss on L. d. a. a. a. a. a. a. a. a. a. a. a. a. a.					1
	Other Additions: (Please explain the nature of the additions)				^	1
	Recapture of CCA Non-deductible meals and entertainment expense	+			0	
	Capital items expensed - Software expensed per F/S	+	(0	
76	Capital Notice Compensed Continues Compensed per 170	+			0	
77		+			0	
78		+			0	
79		+			0	
80	Total Other Additions	=	(0	0	<u> </u>
81	Taraba 199					1
00	Total Additions	=	C	0	0	Ļ
						+-
	Pacan Material Additions:				i e	J
83 84	Recap Material Additions:)	0	
83	Recap Material Additions:		(

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1	PILs TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only	-
	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	
88			0	0		
89 90			0	0		
91			0	0		
	Total Other additions >materiality level		0	0		
	Other additions (less than materiality level)		0	0		
	Total Other Additions		0	0		
95						
96	BOOK TO TAX DEDUCTIONS:					
	Capital cost allowance	-			0	
	Cumulative eligible capital deduction	-			0	
	Employee benefit plans-paid amounts	-			0	
	Items capitalized for regulatory purposes Regulatory adjustments:	-			0	
102		-			0	
103		-			0	
	Tax reserves - end of year	-	0	0	0	
	Reserves from financial statements- beginning of year	-	0	0		
	Contributions to deferred income plans	-			0	
	Contributions to pension plans	-			0	
	Items on which true-up does not apply "TAXREC 3"	L]	0	0	0	
109	Interest capitalized for accounting deducted for tax	-	0		0	
	Material deduction items from TAXREC 2	-	0	0	0	
	Other deduction items (not Material) from TAXREC 2	-	0	0	0	
112	Cultivist		_			
113	Subtotal Other deductions (Please explain the nature of the deductions)	=	0	0	0	
	Other deductions (Please explain the nature of the deductions) Charitable donations - tax basis	-			0	
	Gain on disposal of assets	-			0	
117	Gain on disposar or assets	-			0	
118					0	
119		-			0	
120	Total Other Deductions	=	0	0	0	
121						
122	Total Deductions	=	0	0	0	
123						
	Recap Material Deductions:		0	0	0	
125 126			0	0	0	
127			0	0		
128			0	0		
129			0	0		
130	Total Other Deductions exceed materiality level		0	0	0	
	Other Deductions less than materiality level		0	0	0	
	Total Other Deductions		0	0	0	
133						
	TAXABLE INCOME	=	0	0	0	
	DEDUCT: Non-capital loss applied positive number	_			0	
136	Non-capital loss applied positive number Net capital loss applied positive number	-			0	
138	ησει σαρικαι 1055 αργιίου μυδιτίνε παίπιθει	-			0	
	NET TAXABLE INCOME	=	0	0		
140						
141	FROM ACTUAL TAX RETURNS					
	Net Federal Income Tax (Must agree with tax return)	+	0		0	
	Net Ontario Income Tax (Must agree with tax return)	+	0		0	
144		=	0	0		
	Less: Miscellaneous tax credits (Must agree with tax returns)	-	0		0	
146	Total Income Tax	=	0	0	0	
	FROM ACTUAL TAX RETURNS					
	Net Federal Income Tax Rate (Must agree with tax return)		#DIV/0!		#DIV/0!	
	Net Ontario Income Tax Rate (Must agree with tax return)		0.00%		0.00%	
151	Blended Income Tax Rate		#DIV/0!		#DIV/0!	
152						
153	Section F: Income and Capital Taxes					
154						
	RECAP FROM ABOVE:					
	Total Income Taxes	+	0	0		
	Ontario Capital Tax	+			0	
158	Federal Large Corporations Tax	+			0	
160	Total income and capital taxes	=	0	0	0	
161			0		J	

PILs TAXES - EB-2010-	0 0 0 0
Tax and Accounting Reserves Corporate Eliminations Tax	0 0 0 0
3 For MoF Column of TAXCALC 4 (for "wires-only" business - see s. 72 OEB Act) 5 0 Version 6 7 Utility Name: West Perth Power 8 Reporting period: 2001 9 10 TAX RESERVES 11 2 Beginning of Year: 13 14 Reserve for doubtful accounts ss. 20(1)(l) 15 Reserve for goods & services ss.20(1)(m) 16 Reserve for unpaid amounts ss.20(1)(n) 17 Debt and share issue expenses ss.20(1)(e) 18 Other - Please describe 19 Other - Please describe 20 21	0 0 0
S	0 0 0 0
6 7 Utility Name: West Perth Power 8 Reporting period: 2001 9 10 TAX RESERVES 11 12 Beginning of Year: 13 14 Reserve for doubtful accounts ss. 20(1)(l) 15 Reserve for goods & services ss.20(1)(m) 16 Reserve for unpaid amounts ss.20(1)(n) 17 Debt and share issue expenses ss.20(1)(e) 18 Other - Please describe 19 Other - Please describe 20 21	0 0 0 0
7 Utility Name: West Perth Power 8 Reporting period: 2001 9 10 TAX RESERVES 11 12 Beginning of Year: 13 14 Reserve for doubtful accounts ss. 20(1)(l) 15 Reserve for goods & services ss.20(1)(m) 16 Reserve for unpaid amounts ss.20(1)(n) 17 Debt and share issue expenses ss.20(1)(e) 18 Other - Please describe 19 Other - Please describe 20 21	0 0 0
8 Reporting period: 2001 9 10 TAX RESERVES 11 12 Beginning of Year: 13 14 Reserve for doubtful accounts ss. 20(1)(l) 15 Reserve for goods & services ss.20(1)(m) 16 Reserve for unpaid amounts ss.20(1)(n) 17 Debt and share issue expenses ss.20(1)(e) 18 Other - Please describe 19 Other - Please describe 20 21	0 0 0
9 10 TAX RESERVES 11 12 Beginning of Year: 13 14 Reserve for doubtful accounts ss. 20(1)(l) 15 Reserve for goods & services ss.20(1)(m) 16 Reserve for unpaid amounts ss.20(1)(n) 17 Debt and share issue expenses ss.20(1)(e) 18 Other - Please describe 19 Other - Please describe 20 21	0 0 0
10 TAX RESERVES 11 12 Beginning of Year: 13 14 Reserve for doubtful accounts ss. 20(1)(l) 15 Reserve for goods & services ss.20(1)(m) 16 Reserve for unpaid amounts ss.20(1)(n) 17 Debt and share issue expenses ss.20(1)(e) 18 Other - Please describe 19 Other - Please describe 20 21	0 0 0
11 12 Beginning of Year: 13 14 Reserve for doubtful accounts ss. 20(1)(l) 15 Reserve for goods & services ss.20(1)(m) 16 Reserve for unpaid amounts ss.20(1)(n) 17 Debt and share issue expenses ss.20(1)(e) 18 Other - Please describe 19 Other - Please describe 20 21	0 0 0
12 Beginning of Year: 13 14 Reserve for doubtful accounts ss. 20(1)(l) 15 Reserve for goods & services ss.20(1)(m) 16 Reserve for unpaid amounts ss.20(1)(n) 17 Debt and share issue expenses ss.20(1)(e) 18 Other - Please describe 19 Other - Please describe 20 21	0 0 0
13 14 Reserve for doubtful accounts ss. 20(1)(l) 15 Reserve for goods & services ss.20(1)(m) 16 Reserve for unpaid amounts ss.20(1)(n) 17 Debt and share issue expenses ss.20(1)(e) 18 Other - Please describe 19 Other - Please describe 20 21	0 0 0
14 Reserve for doubtful accounts ss. 20(1)(I) 15 Reserve for goods & services ss.20(1)(m) 16 Reserve for unpaid amounts ss.20(1)(n) 17 Debt and share issue expenses ss.20(1)(e) 18 Other - Please describe 19 Other - Please describe 20 21	0 0 0
15 Reserve for goods & services ss.20(1)(m) 16 Reserve for unpaid amounts ss.20(1)(n) 17 Debt and share issue expenses ss.20(1)(e) 18 Other - Please describe 19 Other - Please describe 20 21	0
16 Reserve for unpaid amounts ss.20(1)(n) 17 Debt and share issue expenses ss.20(1)(e) 18 Other - Please describe 19 Other - Please describe 20 21	0
17 Debt and share issue expenses ss.20(1)(e) 18 Other - Please describe 19 Other - Please describe 20 21	
18 Other - Please describe 19 Other - Please describe 20 21	0
19 Other - Please describe 20 21	0
20 21	0
21	0
22 Total (carry forward to the TAXREC worksheet)	0
1. Elm (Sail) iolitaid to tilo 1771 LEO Holliolioti	0
23	
24 End of Year:	
25	0
26 Reserve for doubtful accounts ss. 20(1)(I)	0
27 Reserve for goods & services ss.20(1)(m)	0
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 33	0
34 Insert line above this line	0
35 Total (carry forward to the TAXREC worksheet) 0 0	0
36 Total (carry forward to the TAXNEC worksheet)	U
37	+
38 FINANCIAL STATEMENT RESERVES	
39	
40 Beginning of Year:	
41	0
42	0
43 Environmental	0
44 Allowance for doubtful accounts	0
45 Inventory obsolescence	0
46 Property taxes	0
47 Other - Employee Future Benefits 0	0
48 Other - Please describe	0
FO Tatal (correction and to the TAYPEC weeks to a)	0
50 Total (carry forward to the TAXREC worksheet) 0 0	0
51 Ford of Vegre	
52 End of Year:	0
54	0
55 Environmental	0
56 Allowance for doubtful accounts	0
57 Inventory obsolescence	0
58 Property taxes	0
59 Other - Employee Future Benefits	0
60 Other - Please describe	0
61	0
62 Insert line above this line	
63 Total (carry forward to the TAXREC worksheet) 0 0	0
64	U

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	DIL A TAVES ED 2040	LINE	M of F	Non wiron	Wires only	
	PILs TAXES - EB-2010-	LINE		Non-wires	Wires-only	
	TAX RETURN RECONCILIATION (TAXREC 2)		Corporate	Eliminations	Tax	
	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
5	RATEPAYERS ONLY		Return			
6	Shareholder-only Items should be shown on TAXREC 3				Version 2009.1	
7						
8	Utility Name: West Perth Power					
	Reporting period: 2001					
10	Number of days in taxation year:		92			
	Materiality Level:		0			
12						
13						
14						
	Section C: Reconciliation of accounting income to taxable income					
	Add:					
17		+			0	
18	Gain on sale of eligible capital property	+			0	
	Loss on disposal of assets	+			0	
20	Charitable donations (Only if it benefits ratepayers)	+			0	
21	Taxable capital gains	+			0	
22		+			0	
	Scientific research expenditures deducted	+			0	
24	per financial statements	+			0	
	Capitalized interest	+			0	
	Soft costs on construction and renovation of buildings	+			0	
	Capital items expensed	+			0	
28	Debt issue expense	+			0	
29	Financing fees deducted in books	+			0	
30	Gain on settlement of debt	+			0	
	Interest paid on income debentures	+			0	
	Recapture of SR&ED expenditures	+			0	
	Share issue expense	+			0	
	Write down of capital property	+			0	
	Amounts received in respect of qualifying environment trust	+			0	
36	Amounts received in respect of qualifying environment trust	+			0	
37		+			0	
38		+			0	
39		+			0	
40	Other Additional (places explain in detail the neture of the item)				0	
41	Other Additions: (please explain in detail the nature of the item)	+			0	
		+				
42		+			0	
43		+			0	
44		+			0	
45	Total A LPC	+	0		0	
46	Total Additions	=	0	0	0	
47						
48	Recap of Material Additions:					
49			0	0	0	
50			0	0	0	
51			0	0	0	
52			0	0	0	
53			0	0	0	
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	
+			U	U	U	

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	PILs TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only	
3	TAX RETURN RECONCILIATION (TAXREC 2)		Corporate	Eliminations	Tax	
	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
5	RATEPAYERS ONLY		Return			
6	Shareholder-only Items should be shown on TAXREC 3				Version 2009.1	
7						
	Utility Name: West Perth Power					
	Reporting period: 2001		00			
	Number of days in taxation year:		92			
11	Materiality Level:		0			
13 75			0	0	0	
76			0	0	0	
77	Total Material additions		0	0	0	
	Other additions less than materiality level		0	0	0	
	Total Additions		0	0	0	
80	1 Otal / Idditions		U	U	U	
	Deduct:					
	Gain on disposal of assets per f/s	-	0		0	
	Dividends not taxable under section 83	-	U		0	
	Terminal loss from Schedule 8	-			0	
	Depreciation in inventory, end of prior year	-			0	
	Scientific research expenses claimed in year from Form T661	-			0	
	Bad debts	-			0	
88	Book income of joint venture or partnership	-			0	
	Equity in income from subsidiary or affiliates	-			0	
90	Contributions to a qualifying environment trust	-			0	
	Other income from financial statements	-			0	
92		-				
93		-			0	
94		-			0	
95	Other deductions: (Please explain in detail the nature of the item)	-			0	
96		-			0	
97		-			0	
98		-	-	-	0	
99	Total Deductions	=	0	0	0	
100						
	Recap of Material Deductions:		0	0	0	
102			0	0	0	
103 104			0	0	0	
104			0	0	0	
105						
107			0	0	0	
108			0	0	0	
100			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	Total Deductions exceed materiality level		0	0	0	
	Other deductions less than materiality level		0	0	0	
	Total Deductions		0	0	0	
122						

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1						
	PILs TAXES - EB-2010-					
	TAX RETURN RECONCILIATION (TAXREC 3)					
4	Shareholder-only Items should be shown on TAXREC 3	LINE	M of F	Non-wires	Wires-only	
5	ITEMS ON WHICH TRUE-UP DOES NOT APPLY		Corporate	Eliminations	Tax	
			·			
	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
7		0	Return			
8	Utility Name: West Perth Power				Version 2009.1	
9	•					
10						
	Reporting period: 2001					
	_, _,		92			
	Number of days in taxation year:		92			
13						
14						
15						
16	Section C: Reconciliation of accounting income to taxable income					
	Add:					
18	7100.					
	Recapture of capital cost allowance	+			0	
	CCA adjustments	+			0	
	CEC adjustments	+			0	
	Gain on sale of non-utility eligible capital property	+			0	
23	Gain on sale of utility eligible capital property	+			0	
	Loss from joint ventures or partnerships	+			0	
	Deemed dividend income	+			0	
	Loss in equity of subsidiaries and affiliates	+			0	
					-	
	Loss on disposal of utility assets	+			0	
	Loss on disposal of non-utility assets	+			0	
29	Depreciation in inventory -end of year	+			0	
30	Depreciation and amortization adjustments	+			0	
	Dividends credited to investment account	+			0	
	Non-deductible meals	+			0	
_	Non-deductible club dues	+			0	
					-	
	Non-deductible automobile costs	+			0	
	Donations - amount per books	+				
36	Interest and penalties on unpaid taxes	+				
37	Management bonuses unpaid after 180 days of year end	+				
	Ontario Capital Tax per books	+				
39		+			0	
	Changes in Regulatory Asset balances	+			0	
	Imputed interest expense on Regulatory Assets	+			0	
42		+			0	
	Other Additions: (please explain in detail the nature of the item)	+			0	
44	Capital contributions - s.12(1)(x)	+			0	
45		+			0	
46		+				
47	Total Additions on which true-up does not apply	=	0	0	0	
48	Total Additions on which true-up does not apply	_	U	0	O	
	Dardwet.					
	Deduct:	-				
50		1				
	CCA adjustments	-			0	
	CEC adjustments	-			0	
53	Depreciation and amortization adjustments	-			0	
	Gain on disposal of assets per financial statements	-			0	
	Financing fee amorization - considered to be interest expense for PILs	-			0	
	Imputed interest income on Regulatory Assets	-			0	
	Donations - amount deductible for tax purposes	-			0	
	Income from joint ventures or partnerships	-			0	
59		-			0	
60	Ontario Capital Tax per tax return	-	0		0	
61		-			0	
	Changes in Regulatory Asset balances	-			0	
63		-			0	
64		-			0	
		_				
65		-			0	
66		-			0	
67		-			0	
68	Other deductions: (Please explain in detail the nature of the item)	-			0	
	Capital contributions s.13(7.4) Election	-			0	
	Prospectus & underwriting fees	-	0		0	
			U			
	Income not earned on movement of Regulatory A/Cs				0	
	Deferred cost deductible (market ready)	-	0		0	
	Total Deductions on which true-up does not apply	=	0	0	0	
74						
75						

_	Α	В	С	D	Е	F
	PILs TAXES - EB-2010-					lawalia 2222
		r Throch	olde		V	ersion 2009
			olus			
	Reporting period: 2001	owe.				
]					
						Table 1
	Rates Used in 2002 RAM P	Ls Appli		001 Q4	F0 000	
_	Income Range RAM 2002		0 to		50,000 to	>175,000
1		Year	50,000		175,000	>175,000
2	Income Tax Rate		00,000		,	
3	Proxy Tax Year	2002				
	Federal (Includes surtax)		13.12%		28.12%	28.12%
_	and Ontario blended		6.00%		6.00%	12.50%
6 7			19.12%		34.12%	40.62%
	Capital Tax Rate		0.300%			
	LCT rate		0.225%			
0	Surtax		1.12%			
	Ontario Capital Tax	MAX	3,696,252			
!1	Exemption **	\$5MM	0,000,202			
	Federal Large	MAX	1 15C 1CO			
2	Corporations Tax Exemption **	\$10MM	4,156,169			
	**Exemption amounts	must ac	ree with t	he Boa	rd-approv	ved 2001
	RAM PILs filing					
1						Table 0
5 6	Expected Income Tax Rate	s for 200°	and Canita	l Tay Fy	emntions f	Table 2
	Income Range	3 101 200	0	I IUX EX	50,000	01 2001
	Expected Rates		to		to	>175,000
9		Year	50,000		175,000	
	Income Tax Rate	0004				
	Current year Federal (Includes surtax)	2001 2001	13.12%		28.12%	28.12%
	Ontario	2001	6.00%		6.00%	12.50%
34		2001	19.12%		34.12%	40.62%
5						
	Capital Tax Rate	2001	0.300%			
	LCT rate	2001	0.225%			
8	Surtax Ontario Capital Tax	2001 MAX	1.12%			
9	Exemption *** 2001	\$5MM	5,000,000			
	Federal Large	1				
	Corporations Tax	MAX \$10MM	10,000,000			
	Exemption *** 2001	* -				
	***Allocation of exemp	tions m	ust compl	y with	the Board	i's
-	instructions regarding	regulat	ed activition	es.		
\sim		teritor A co	-1 0004 =	D-C		Table 3
		ny s Actu		Returns	50,000	
ļ	Input Information from Utili		n			
ļ	Income Range		0 to		to	>175,000
1 5 7	Income Range	Year	_		•	>175,000
4 5 7 8	Income Range Income Tax Rate		to		to	>175,000
4 5 6 7 8	Income Range Income Tax Rate Current year		to 50,000		to 175,000	
5 6 7 8 9	Income Range Income Tax Rate Current year Federal (Includes surtax)	Year	to 50,000		to 175,000 22.12%	28.12%
4 5 7 9 1	Income Range Income Tax Rate Current year Federal (Includes surtax) Ontario	Year	to 50,000 13.12% 6.00%		22.12% 9.75%	28.12% 12.50%
1 5 7 3 9 1 2	Income Range Income Tax Rate Current year Federal (Includes surtax) Ontario Blended rate	Year	to 50,000		to 175,000 22.12%	28.12%
4 5 6 7 8 9 0 1 2 3	Income Range Income Tax Rate Current year Federal (Includes surtax) Ontario Blended rate	Year	to 50,000 13.12% 6.00%		22.12% 9.75%	28.12% 12.50%
4 5 7 8 9 0 1 2 3	Income Range Income Tax Rate Current year Federal (Includes surtax) Ontario Blended rate	Year	13.12% 6.00% 19.12%		22.12% 9.75%	28.12% 12.50%
4 5 6 7 8 9 0 1 2 3 4 5	Income Range Income Tax Rate Current year Federal (Includes surtax) Ontario Blended rate Capital Tax Rate LCT rate Surtax	Year 2001	13.12% 6.00% 19.12%		22.12% 9.75%	28.12% 12.50%
4 5 6 7 8 9 0 1 2 3 4 5	Income Range Income Tax Rate Current year Federal (Includes surtax) Ontario Blended rate Capital Tax Rate LCT rate Surtax Ontario Capital Tax	Year 2001 MAX	13.12% 6.00% 19.12% 0.300% 0.225%		22.12% 9.75%	28.12% 12.50%
4 5 6 7 8 9 0 1 2 3 4 5	Income Range Income Tax Rate Current year Federal (Includes surtax) Ontario Blended rate Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption *	Year 2001	13.12% 6.00% 19.12% 0.300% 0.225% 1.12%		22.12% 9.75%	28.12% 12.50%
4 5 6 7 8 9 0 1 2 3 4 5	Income Range Income Tax Rate Current year Federal (Includes surtax) Ontario Blended rate Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption * Federal Large	Year 2001 MAX \$5MM MAX	13.12% 6.00% 19.12% 0.300% 0.225% 1.12% 3,696,252		22.12% 9.75%	28.12% 12.50%
4 5 6 7 8 9 0 1 1 2 3 4 5 6 7 7	Income Range Income Tax Rate Current year Federal (Includes surtax) Ontario Blended rate Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption *	Year 2001 MAX \$5MM	13.12% 6.00% 19.12% 0.300% 0.225% 1.12%		22.12% 9.75%	28.12% 12.50%
	Income Range Income Tax Rate Current year Federal (Includes surtax) Ontario Blended rate Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption * Federal Large Corporations Tax	Year 2001 MAX \$5MM MAX \$10MM	13.12% 6.00% 19.12% 0.300% 0.225% 1.12% 3,696,252 4,156,169	allocat	to 175,000 22.12% 9.75% 31.87%	28.12% 12.50% 40.62%
	ncome Range ncome Tax Rate Current year Federal (Includes surtax) Ontario Blended rate Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption * Federal Large Corporations Tax Exemption *	Year 2001 MAX \$5MM MAX \$10MM	13.12% 6.00% 19.12% 0.300% 0.225% 1.12% 3,696,252 4,156,169		22.12% 9.75% 31.87%	28.12% 12.50% 40.62%

	A	В	С	D	Е	F	G	Н	I	J	K	L	М	Ν	0
1	PILs TAXES - EB-2010-						-								
2	Analysis of PILs Tax Account	1562:													
3	Utility Name: West Perth Power														Version 2009.1
4	Reporting period: 2001				Sign Convention	on: 4	for increase;	· for	decrease						0
5															
6															
7															
8	Year start:		01/08/2001		01/01/2002		01/01/2003		01/01/2004		01/01/2005		01/01/2006		
9	Year end:		31/12/2001		31/12/2002		31/12/2003		31/12/2004		31/12/2005		30/04/2006		Total
10															
11	Opening balance:	=	0		0		0		0		0		0		0
	Board-approved PILs tax	+/-													
12	proxy from Decisions (1)						0		0		0		0		0
	PILs proxy from April 1, 2005														
13	- input 9/12 of amount														0
	True-up Variance	+/-													
14	Adjustment Q4, 2001 (2)														0
	True-up Variance	+/-													
15	Adjustment (3)												0		0
	Deferral Account Variance														_
16	Adjustment Q4, 2001 (4)														0
	Deferral Account Variance	+/-													
17	Adjustment (5)	,											0		0
4.0	Adjustments to reported	+/-													
	prior years' variances (6)		-												0
19	Carrying charges (7)	+/-													0
	PILs billed to (collected	-													
20	from) customers (8)		0												0
21															
22	Ending balance: # 1562		0		0		0		0		0		0		0
23															

Uncollected PILs

24

28

30 31

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

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

- (1) (i) From the Board's Decision see Inclusion in Rates, Part III of the TAXCALC spreadsheet for Q4 2001 and 2002. Please insert the Q4, 2001 proxy in column C even though it was approved effective March 1, 2002. If the Board gave more than one decision in the year, calculate a weighted average proxy.
 - (ii) If the Board approved different amounts, input the Board-approved amounts in cells C13 and E13.
 - (iii) Column G In 2003, the initial estimate should include the Q4 2001 PILs tax proxy and the 2002 PILs tax proxy.
 - (iv) Column I The Q4 2001 PILs tax proxy was removed from rates on April 1, 2004 and the 2002 PILs tax proxy remained.
 - (v) Column K The 2002 PILs tax proxy applies to January 1 to March 31, 2005, and the new 2005 PILs tax proxy from April 1 to December 31, 2005.
- 39 40 41 (vi) Column M - The 2005 PILs tax proxy will used for the period from January 1 to April 30, 2006.
 - (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 trued up in 2002, 2003 and for the period January 1- March 31, 2004. Input the variance in the whole year reconcilation.
- 45 (3) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I132, of the TAXCALC spreadsheet. 46 47 The true-up will compare to the 2002 proxy for 2002, 2003, 2004 and January 1 to March 31, 2005.
- 48 (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 49 50 trued up in 2002, 2003 and for the period January 1- March 31, 2004. Input the deferral variance in the whole year reconciliation.
- 51 (5) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I181, of the TAXCALC spreadsheet. 52 53 The true-up will compare to the 2002 proxy for 2002, 2003, 2004 and January 1 to March 31, 2005.
- 54 55 (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.
- 56 (7) Carrying charges are calculated on a simple interest basis.
 - (8) (i) PILs collected from customers from March 1, 2002 to March 31, 2004 were based on a fixed charge and a volumetric charge recovery by class. The PILs rate components for Q4, 2001and 2002 were calculated in the 2002 approved RAM on sheet 6 and sheet 8. In April 2004, the PILs recovery was based on the 2002 PILs tax proxy recovered by the volumetric rate by class as calculated on sheet 7 of the 2004 RAM. The 2005 PILs tax proxy is being recovered on a volumetric basis by class.
 - (ii) Collections should equal: (a) the actual volumes/ load (kWhs, kWs, Kva) for the period (including net unbilled at period end), multiplied by the PILs volumetric proxy rates by class (from the Q4, 2001and 2002 RAM worksheets) for 2002, 2003 and January 1 to March 31, 2004; plus, (b) customer counts by class in the same period multiplied by the PILs fixed charge rate components.
 - In 2004, use the Board-approved 2002 PILs proxy, recovered on a volumetric basis by class as calculated by the 2004 RAM, sheet 7, for the period April 1 to December 31, 2004, and add this total to the results from the sentence above for January 1 to March 31, 2004.
 - In 2005, use the Board-approved 2005 PILs proxy, recovered on a volumetric basis by class as calculated by the 2005 RAM, sheet 4, for the period April 1 to December 31, 2005. To this total, the 2004 volumetric PILs proxy rate by class should be used to calculate the recovery for the period January 1 to March 31, 2005.
 - (9) Any interim PILs recovery from Board Decisions will be recorded in APH Account # 1590. Final reconciliation of PILs proxy taxes
- 75 will have to include amounts from 1562 and from 1590. 76

	A	В	С	D	E
	PILs TAXES - EB-2010-				Version 2009.1
	REGULATORY INFORMATION (REGINFO)				
4	Utility Name: West Perth Power Reporting period: 2002			Colour Code Input Cell	
5	Reporting period: 2002			Formula in Cell	
	Days in reporting period:	365	days	i omidia in ocii	
	Total days in the calendar year:	365	days		
8					
9	BACKGROUND				
	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	Υ	
14	Was the utility recently acquired by Hydro One				
15	and now subject to s.89 & 90 PILs?		Y/N	N	
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)		1714	- 1	
_	Are the Ontario Capital Tax & Large Corporations Tax Exemptions	OCT	Y/N	Υ	
	shared among the corporate group?	LCT	Y/N	- · Y	
	Please identify the % used to allocate the OCT and LCT exemptions in	OCT	1/14	74%	
22	Cells C65 & C74 in the TAXCALC spreadsheet.	LCT		33%	
24	Accounting Year End		Doto	12-31-2002	
20			Date	12-31-2002	
	MARR NO TAX CALCULATIONS				Regulatory
28	SHEET #7 FINAL RUD MODEL DATA				Income
	(FROM 1999 FINANCIAL STATEMENTS) USE BOARD-APPROVED AMOUNTS				
30	COL BOARD-AIT ROVED AMOUNTO				
	Rate Base (wires-only)			2,637,626	
33	Common Equity Ratio (CER)			50.00%	
35				50.00%	
37				9.88%	
39	Debt rate			7.25%	
70	Market Adjusted Revenue Requirement			225,913	
43				143,172	143,172
77					140,172
45				82,741	
47	Input: Board-approved dollar amounts phased-in Amount allowed in 2001			0	0
48	Amount allowed in 2002			 55,160	55,160
49	Amount allowed in 2003 and 2004 (will be zero due to Bill 210			27,580	C
50	unless authorized by the Minister and the Board)				(
51	Amount allowed in 2005 - Third tranche of MARR re: CDM				(
52	Other Board-approved changes to MARR or incremental revenue			_	(
53 54	Total Descriptors Income				100.222
55	Total Regulatory Income				198,332
	Equity			1,318,813	
57	I= 1=-9			1,010,010	
58	Return at target ROE			130,299	
59					
60 61	Debt			1,318,813	
	Deemed interest amount in 100% of MARR			95,614	
63				55,514	
	Phase-in of interest - Year 1 (2001)			60,595	
65 66	((D43+D47)/D41)*D61 Phase-in of interest - Year 2 (2002)			83,941	
67	((D43+D47+D48)/D41)*D61			03,941	
	Phase-in of interest - Year 3 (2003) and forward			83,941	
69	((D43+D47+D48)/D41)*D61 (due to Bill 210)				
	Phase-in of interest - 2005			95,614	
71					
72					

	A	В	С	D E	F	G	Н
1	PILs TAXES - EB-2010-	ITEM	Initial	M of F	M of F	Tax	
	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	
_	Utility Name: West Perth Power						
7 8	Reporting period: 2002					Column	
9	Days in reporting period:	365	days			Brought	
10	Total days in the calendar year:	365	days			From	
11	Total days in the salendar year.	000	dayo			TAXREC	
12			\$	\$		\$	
13							
14	I) CORPORATE INCOME TAXES						
15							
	Regulatory Net Income REGINFO E53	1	198,332	-198,332		0	
17	DOOK TO TAY AD HIGTMENTO						
19	BOOK TO TAX ADJUSTMENTS Additions:						
	Depreciation & Amortization	2	145,101	-145,101		0	
	Employee Benefit Plans - Accrued, Not Paid	3	143,101	0		0	
	Tax reserves - beginning of year	4	Ü	0		0	
23	Reserves from financial statements - end of year	4		0		0	
	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		0		0	
29	Other Additions (not "Material") "TAXREC 2"	6		0		0	-
30	Items on which true-up does not apply "TAXREC 3"	1		0		0	<u> </u>
31							
	Deductions: Input positive numbers Capital Cost Allowance and CEC	+ -	87.480	-87.480			!
	Employee Benefit Plans - Paid Amounts	7 8	87,480			0	
	Items Capitalized for Regulatory Purposes	9	0	0		0	
36	Regulatory Adjustments - deduction for tax purposes in Item 5	10	0	0		0	
	Interest Expense Deemed/ Incurred	11	83,941	-83,941		0	
38	Tax reserves - end of year	4	55,511	0		0	t
	Reserves from financial statements - beginning of year	4		0		0	
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	
	Other Deductions (See Tab entitled "TAXREC")						
44	"Material" Items from "TAXREC" worksheet	12		0		0	ļ
45	Other Deductions (not "Material") "TAXREC"	12		0		0	
46 47	Material Items from "TAXREC 2" worksheet	12		4,719		4,719	ļ
_	Other Deductions (not "Material") "TAXREC 2"	12		0		0	
48	Items on which true-up does not apply "TAXREC 3"			U		U	
50	TAXABLE INCOME/ (LOSS)		172,012	-176,731	Before loss C/F	-4,719	
51	TAXABLE INCOME/ (E033)		172,012	-170,731	Delote loss C/I	-4,713	
	BLENDED INCOME TAX RATE						
	Tab Tax Rates - Regulatory from Table 1; Actual from Table 3	13	19.12%	#DIV/0!		#DIV/0!	
54	, , , , , , , , , , , , , , , , , , ,						
55	REGULATORY INCOME TAX		32,889	-32,889	Actual	0	
56					-		
57							ļ
	Miscellaneous Tax Credits	14		0	Actual	0	
59	T. 10 11 1						<u> </u>
60	Total Regulatory Income Tax	-	32,889	-32,889	Actual	0	<u> </u>
61 62							
	II) CAPITAL TAXES	1					1
64	III VALUAL TAKLO						
	Ontario						-
66	Base	15	2,637,626	-2,637,626			i i
67	Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3	16	5,000,000	-5,000,000			L
68	Taxable Capital		0	-7,637,626		0	
69							
	Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	17	#DIV/0!	#DIV/0!		0.3000%	
71	Octobrio Occital Torr						<u> </u>
72	Ontario Capital Tax	1	0	0		0	
73 74	Federal Large Corporations Tax						l
75	Base	18	2,637,626	-2,637,626			l -
76	Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3	19	10,000,000	-10,000,000			1
77	Taxable Capital	1.0	0	-12,637,626		0	
78	***			,00.,020			
79	Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	20	#DIV/0!	#DIV/0!		0.2250%	Ī
80							
81	Gross Amount of LCT before surtax offset (Taxable Capital x Rate)			0		0	
82	Less: Federal Surtax 1.12% x Taxable Income	21		0		0	ļ
83							
	Net LCT	-	0	0		0	<u> </u>
85							

	A	В	С	D	Е	F	G	
1	PILs TAXES - EB-2010-	ITEM	Initial	υ	M of F	M of F	Tax	Н
	PILS TAXES - EB-2010- PILS DEFERRAL AND VARIANCE ACCOUNTS	IIEW	Estimate		Filing	Filing	Returns	
	TAX CALCULATIONS (TAXCALC)		Latillate		Variance	Variance	Returns	
4	("Wires-only" business - see Tab TAXREC)				K-C	Explanation		
5	(Wiles-Only business - See Tab TAXINEO)				K-C	Lxpianation	Version 2009.1	
	Utility Name: West Perth Power						Version 2009.1	
	Reporting period: 2002							
8	reporting period. 2002						Column	
	Days in reporting period:	365	days				Brought	
	Total days in the calendar year:	365	days				From	
11	Total days III the calendar year.	303	uays				TAXREC	
12			\$		\$		\$	
13			Ψ		Ψ		Ψ	
	III) INCLUSION IN RATES							
87	III) INCLUSION IN RATES							
	Income Tax Rate used for gross- up (exclude surtax)		19.12%					
89	income Tax Nate used for gloss- up (exclude surfax)		13.1270					
	Income Tax (proxy tax is grossed-up)	22	40,664			Actual 2002	0	
	LCT (proxy tax is grossed-up)	23	0			Actual 2002	0	
	Ontario Capital Tax (no gross-up since it is deductible)	24	0			Actual 2002	0	
93	Official Capital Tax (no gross up since it is deductible)		U			Actual 2002		
94								
	Total PILs for Rate Adjustment MUST AGREE WITH 2002	25	40,664			Actual 2002	0	t
96	RAM DECISION	20	40,004			A TOTAL LOOP	0	1
97	IVAIII DEGIGIOIV							
98								
	IV) FUTURE TRUE-UPS			 				
	IV a) Calculation of the True-up Variance				DR/(CR)			
	In Additions:				DIV(CIV)			
	Employee Benefit Plans - Accrued, Not Paid	3			0			
	Tax reserves deducted in prior year	4			0			
	Reserves from financial statements-end of year	4		-	0			
	Regulatory Adjustments	5			0			
	Other additions "Material" Items TAXREC	6			0			
	Other additions "Material" Items TAXREC Other additions "Material" Items TAXREC 2	6			0			
	In Deductions - positive numbers	U			U			
	Employee Benefit Plans - Paid Amounts	8			0			
	Items Capitalized for Regulatory Purposes	9			0			
	Regulatory Adjustments	10			0			
	Interest Adjustment for tax purposes (See Below - cell E206)	11			0			
	Tax reserves claimed in current year	4			0			
	Reserves from F/S beginning of year	4			0			
	Contributions to deferred income plans	3			0			
	Contributions to deliened income plans	3			0			
	Other deductions "Material" Items TAXREC	12			0			
	Other deductions "Material" Item TAXREC 2	12			4,719			
119	Other deductions - Material - Notice 2	- 12			4,110			
	Total TRUE-UPS before tax effect	26		_	-4,719			
121	Total TROE of a boldre tax chest	-20			4,710			
	Income Tax Rate (excluding surtax) from 2002 Utility's tax return			х	19.12%			
123	insome rax rate (excluding earlies) from 2002 early e tax return			_	10.1270			
	Income Tax Effect on True-up adjustments			_	-902			
125	and the second s				302			
	Less: Miscellaneous Tax Credits	14	İ		0			1
127		<u> </u>						
128	Total Income Tax on True-ups				-902			
129	**							
	Income Tax Rate used for gross-up (exclude surtax)				37.50%			
131	, , , , , , , , , , , , , , , , , , , ,							
132	TRUE-UP VARIANCE ADJUSTMENT			L	-1,444			L
133								
	IV b) Calculation of the Deferral Account Variance caused by							
	changes in legislation							l
135								
	REGULATORY TAXABLE INCOME /(LOSSES) (as reported in the initial							
	estimate column)			=	172,012			
137								
	REVISED CORPORATE INCOME TAX RATE			Х	19.12%			
139								
	REVISED REGULATORY INCOME TAX			=	32,889			
141								
142	Less: Revised Miscellaneous Tax Credits			-	0			
143								ļ
	Total Revised Regulatory Income Tax			=	32,889			ļ
145								ļ
	Less: Regulatory Income Tax reported in the Initial Estimate Column (Cell							l
	C58)			-	32,889			
147								
	Regulatory Income Tax Variance			=	0			1
149							İ	l

	A	В	С	D	E	F	G	Н
1	PILs TAXES - EB-2010-	ITEM	Initial		M of F	M of F	Tax	- ' '
2	PILS DEFERRAL AND VARIANCE ACCOUNTS	11 - 141	Estimate	1	Filing	Filing	Returns	
3	TAX CALCULATIONS (TAXCALC)			1	Variance	Variance	110100110	
4	("Wires-only" business - see Tab TAXREC)				K-C	Explanation		
5	0					•	Version 2009.1	
6	Utility Name: West Perth Power							
7	Reporting period: 2002							
8							Column	
9	Days in reporting period:	365	days				Brought	
10	Total days in the calendar year:	365	days				From	
11			•	1	•		TAXREC	
12			\$	+	\$		\$	
13	Outsile Control Tour			1				
151	Ontario Capital Tax Base			=	2,637,626			
152	Less: Exemption from tab Tax Rates, Table 2, cell C39			+-	5,000,000			
153	Revised deemed taxable capital			1=	-2,362,374			
154	Trovisca acomea taxasio capitai				2,002,011			
155	Rate - Tab Tax Rates cell C54			х	0.3000%			
156	Tale Tale Tale Tale Tale Tale Tale Tale			1	0.000070			
	Revised Ontario Capital Tax			=	0			
	Less: Ontario Capital Tax reported in the initial estimate column (Cell			1				
	C70)			-	0			l
159	Regulatory Ontario Capital Tax Variance			=	0			
160								
	Federal LCT							
162	Base			1	2,637,626			
163	Less: Exemption from tab Tax Rates, Table 2, cell C40	1		<u> </u>	10,000,000			.
164	Revised Federal LCT	1		=	-7,362,374			.
165					0.00500/			
166	Rate (as a result of legislative changes) tab 'Tax Rates' cell C51				0.2250%			
167				1	0			
	Gross Amount Less: Federal surtax			+-	0			
169	Revised Net LCT			=	0			
171	Revised Net LCT			+=	U			
172	Less: Federal LCT reported in the initial estimate column (Cell C82)			+ -	0			
	Regulatory Federal LCT Variance			=	0			
174	regulatory i ederal Ee i Valianoe			+=				
	Actual Income Tax Rate used for gross-up (exclude surtax)			1	19.12%			
176								
177	Income Tax (grossed-up)			+	0			
178	LCT (grossed-up)			+	0			
179	Ontario Capital Tax			+	0			
180								
	DEFERRAL ACCOUNT VARIANCE ADJUSTMENT			=	0			
182								
	TRUE-UP VARIANCE (from cell I130)			+	-1,444			
184								
185	Total Deferral Account Entry (Positive Entry = Debit)			=	-1,444			
186	(Deferral Account Variance + True-up Variance)	 		1			1	
187 188		1		1				
		1		1				-
189	V) INTEREST PORTION OF TRUE UP			1			+	-
	V) INTEREST PORTION OF TRUE-UP	1		1				-
191	Variance Caused By Phase-in of Deemed Debt	1		1				
192	Total deemed interest (REGINFO)			1	95,614			-
	Interest phased-in (Cell C37)	1		1	83,941			
195	minorate pricadou in (doin don)	1		1	00,041			
	Variance due to phase-in of debt component of MARR in rates			1	11,673			l -
197	according to the Board's decision			t	,			
198	<u> </u>			1				
199	Other Interest Variances (i.e. Borrowing Levels			L				
	Above Deemed Debt per Rate Handbook)							
201	Interest deducted on MoF filing (Cell G37+G42)				0			
202	Total deemed interest (REGINFO CELL D62)				95,614			
203								
204	Variance caused by excess debt			1	0			ļ
205				1				
206	Interest Adjustment for Tax Purposes (carry forward to Cell E112)			1	0			
207	Total Interest Mades	1		1	44.070		1	
	Total Interest Variance	1		1	11,673			
209				1				-
210 211				-				
211		1	1					1

	Α	В	С	D	Ε	F
	PILS TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only	
3	TAX RETURN RECONCILIATION (TAXREC) (for "wires-only" business - see s. 72 OEB Act)		Corporate Tax	Eliminations	Tax Return	
4	(IOI WITES-ONLY DUSINESS - See S. 72 OEB ACT)		Return		Return	
5			Return		Version 2009.1	
6	Section A: Identification:					
7	Utility Name: West Perth Power					
	Reporting period: 2002					
9	Taxation Year's start date:					
	Taxation Year's end date:					
	Number of days in taxation year:		365	days		
12	Please enter the Materiality Level :		3,297	< - enter materiality	lovol	
14	(0.25% x Rate Base x CER)	Y/N	Y	C - enter materiality	icvei	
15	(0.25% x Net Assets)	Y/N	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			
	(Please complete the questionnaire in the Background questionnaire v	vorksh	eet.)			
19	N . O . (
20 21	Note: Carry forward Wires-only Data to Tab "TAXCALC" Column K					
	Section B: Financial statements data:					
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 e	expense	e and provision for ir	ncome tax		
26						
27	Please enter the non-wire operation's amount as a positive number, the pro-			all amounts		
28 29	in the "non-wires elimination column" as negative values in TAXREC and TA	4XKEC	Z.			
	Income:					
31	Energy Sales	+			0	
32	Distribution Revenue	+			0	
33	Other Income	+			0	
34	Miscellaneous income	+			0	
35		+			0	
	Revenue should be entered above this line					
37	Coats and Evnances					
38	Costs and Expenses: Cost of energy purchased	_			0	
40	Administration	-			0	
41	Customer billing and collecting	-			0	
42	Operations and maintenance	-			0	
43	Amortization	-			0	
44	Ontario Capital Tax	-			0	
45	Customer Relations	-			0	
46	Regulatory and Professional	-			0	
47		-			0	
49		-			0	
_	Net Income Before Interest & Income Taxes EBIT	=	0	0	0	
	Less: Interest expense for accounting purposes	-		Ŭ	0	
52	Provision for payments in lieu of income taxes	-			0	
53	Net Income (loss)	=	0	0	0	
54	(The Net Income (loss) on the MoF column should equal to the net income (loss)					
55	per financial statements on Schedule 1 of the tax return.)					
_	Section C: Reconciliation of accounting income to taxable income					
	From T2 Schedule 1					
58	BOOK TO TAX ADDITIONS:					
	Provision for income tax	+	0	0	0	
	Federal large corporation tax	+			0	
	Depreciation & Amortization	+		0	0	
	Employee benefit plans-accrued, not paid Tax reserves - beginning of year	+	0			
	Reserves from financial statements- end of year	+	0	0		
	Regulatory adjustments on which true-up may apply (see A66)	+			0	
	Items on which true-up does not apply "TAXREC 3"			0		
	Material addition items from TAXREC 2	+	0	0	0	
68	Other addition items (not Material) from TAXREC 2	+	0	0	0	
69						
70	Subtotal		0	0	0	
71	Other Additions: (Please explain the nature of the additions)					
72	Other Additions: (Please explain the nature of the additions) Recapture of CCA	+			0	
	Non-deductible meals and entertainment expense	+			0	
	Capital items expensed	+			0	
	ONTARIO SPECIFIED TAX CREDITS	+			0	
77		+	0		0	
78		+	0		0	
79	T + 10# A 189	+			0	
80	Total Other Additions	=	0	0	0	
81 82	Total Additions	<u> </u>	0	0	0	
83	Total Additions	=	0	0	0	
	Recap Material Additions:					
85			0	0	0	
86			0			
87			0			
88			0			
89			0			
90			0			
ÐΙ			0	U	0	

	A	В	С	D	E	F
1	PILs TAXES - EB-2010-	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	
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						

	l A	В	С	D	Е	F
1	PILs TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only	
	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	
	BOOK TO TAX DEDUCTIONS:					
	Capital cost allowance	-			0	
	Cumulative eligible capital deduction	-			0	
	Employee benefit plans-paid amounts Items capitalized for regulatory purposes	-			0	
	Regulatory adjustments :	-			0	
102		-			0	
103		-			0	
104	Tax reserves - end of year	-	0	0	0	
105	Reserves from financial statements- beginning of year	-		0	0	
	Contributions to deferred income plans	1			0	
	Contributions to pension plans	-			0	
108	Items on which true-up does not apply "TAXREC 3"		0	0	0	
	Interest capitalized for accounting deducted for tax	-	0		0	
	Material deduction items from TAXREC 2	-		0	4,719	
	Other deduction items (not Material) from TAXREC 2	-	0	0	0	
112		1	0	0	4.740	
113	Subtotal Other deductions (Please explain the nature of the deductions)	=	0	0	4,719	
	Charitable donations - tax basis	-			0	
116		-	0		0	
117		-	0		0	
118					0	
119		-			0	
120	Total Other Deductions	=	0	0	0	
121						
122	Total Deductions	=	0	0	4,719	
123						
_	Recap Material Deductions:		0			
125 126			0	0	0	
127			0	0	0	
128			0	0	0	
129			0	0	0	
	Total Other Deductions exceed materiality level		0	0	0	
	Other Deductions less than materiality level		0	0	0	
132	Total Other Deductions		0	0	0	
133						
	TAXABLE INCOME	=	0	0	-4,719	
	DEDUCT:					
136		-			0	
137	' ''	-			0	
138	NET TAXABLE INCOME	=	0	0	-4,719	
140		-	U	U	-4,719	
	FROM ACTUAL TAX RETURNS					
	Net Federal Income Tax (Must agree with tax return)	+	0		0	
	Net Ontario Income Tax (Must agree with tax return)	+	0		0	
144	Subtotal	=	0	0	0	
	Less: Miscellaneous tax credits (Must agree with tax returns)	1	0		0	
	Total Income Tax	=	0	0	0	
147						
	FROM ACTUAL TAX RETURNS	1	"DD "(0)		WDI) ((6)	
	Net Federal Income Tax Rate (Must agree with tax return)		#DIV/0!		#DIV/0!	
150	Net Ontario Income Tax Rate (Must agree with tax return) Blended Income Tax Rate	1	0.00% #DIV/0!	*******	0.00% #DIV/0!	
152		1	#טועי!!		#DIV/U!	
	Section F: Income and Capital Taxes					
154						
_	RECAP					
	Total Income Taxes	+	0	0	0	
	Ontario Capital Tax	+			0	
	Federal Large Corporations Tax	+			0	
	rederal Earge Corporations Tax					
158 159						
158	Total income and capital taxes	=	0	0	0	

	А	В	С	D	Е	F
1	PILs TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only	
	Tax and Accounting Reserves		Corporate	Eliminations	Tax	
	For MoF Column of TAXCALC		Tax		Return	
	(for "wires-only" business - see s. 72 OEB Act)		Return			
5	0				Version 2009.1	
6						
7	Utility Name: West Perth Power					
8	Reporting period: 2002					
9						
	TAX RESERVES					
11						
	Beginning of Year:					
13					0	
	Reserve for doubtful accounts ss. 20(1)(I)				0	
	Reserve for goods & services ss.20(1)(m)				0	
	Reserve for unpaid amounts ss.20(1)(n)				0	
	Debt and share issue expenses ss.20(1)(e)				0	
	Other - Please describe		0		0	
	Other - Please describe				0	
20					0	
21					0	
	Total (carry forward to the TAXREC worksheet)		0	0	0	
23	= 1.77					
	End of Year:					
25	D () () () () () ()				0	
	Reserve for doubtful accounts ss. 20(1)(I)				0	
	Reserve for goods & services ss.20(1)(m)				0	
	Reserve for unpaid amounts ss.20(1)(n)				0	
	Debt and share issue expenses ss.20(1)(e)		0		0	
	Other - Please describe		U		0	
	Other - Please describe				0	
32					0	
	Insert line above this line				U	
	Total (carry forward to the TAXREC worksheet)		0	0	0	
36	Total (carry forward to the TANKEC worksheet)		U	U	U	
37						
	FINANCIAL STATEMENT RESERVES					
39	THATOIAE OTATEMENT RESERVES					
	Beginning of Year:					
41					0	
42					0	
	Environmental				0	
	Allowance for doubtful accounts				0	
	Inventory obsolescence				0	
46	Property taxes				0	
	Other - EMPLOYEE FUTURE BENEFITS		5,309,804		5,309,804	
	Other - Please describe				0	
49					0	
	Total (carry forward to the TAXREC worksheet)		5,309,804	0	5,309,804	
51						
	End of Year:					
53					0	
54					0	
	Environmental				0	
	Other Liabilities (2405) - Allowance for doubtful accounts		0		0	
	Inventory obsolescence				0	
	Property taxes		F		0	
	Other - EMPLOYEE FUTURE BENEFITS		5,648,133		5,648,133	
	Other - Please describe				0	
61					0	
	Insert line above this line		5.040.155		5.040.:	
	Total (carry forward to the TAXREC worksheet)		5,648,133	0	5,648,133	
64						

	1	ь			- 1	F
1	A	В	С	D	E	- г
	PILs TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only	
	TAX RETURN RECONCILIATION (TAXREC 2)	LIIVE	Corporate	Eliminations	Tax	
	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
	RATEPAYERS ONLY		Return			
6	Shareholder-only Items should be shown on TAXREC 3				Version 2009.1	
7						
	Utility Name: West Perth Power					
	Reporting period: 2002					
	Number of days in taxation year:		365			
	Materiality Level:		3,297			
12						
13 14						
	Section C: Reconciliation of accounting income to taxable income					
	Add:					
17	Aud.	+			0	
	Gain on sale of eligible capital property	+			0	
	Loss on disposal of assets	+			0	
	Charitable donations (Only if it benefits ratepayers)	+			0	
21	Taxable capital gains	+			0	
22		+			0	
	Scientific research expenditures deducted	+			0	
24		+			0	
	Capitalized interest	+			0	
	Soft costs on construction and renovation of buildings	+			0	
	Capital items expensed Debt issue expense	+			0	
	Financing fees deducted in books	+ _			0	
	Gain on settlement of debt	+			0	
	Interest paid on income debentures	+			0	
	Recapture of SR&ED expenditures	+			0	
	Share issue expense	+			0	
34	Write down of capital property	+			0	
35	Amounts received in respect of qualifying environment trust	+			0	
	Provision for bad debts	+			0	
37		+			0	
38		+			0	
39		+			0	
	Other Additions: (please explain in detail the nature of the item)	+			0	
41		+			0	
43		+			0	
44		+			0	
45		+			O O	
46	Total Additions	=	0	0	0	
47						
48	Recap of Material Additions:					
49			0	0	0	
50			0	0		
51			0	0	0	
52			0	0		
53			0	0		
54 55			0	0	0	
56			0	0	0	
57			0	0	0	
58			0	0	0	
59			0	0		
60			0	0	0	
61			0	0	0	
62			0	0	0	
63			0	0		
64			0	0	0	
65			0	0	0	
66 67			0	0		
68			0	0		
69			0	0	0	
70			0	0		
71			0	0		
72			0	0		
73			0	0		
74			0	0		
75			0	0		
76			0	0	0	
	Total Material additions		0	0		
	Other additions less than materiality level		0	0	0	
79	Total Additions		0	0	0	

	A	В	С	D	E	F
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2	PILs TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only	
_	TAX RETURN RECONCILIATION (TAXREC 2)		Corporate	Eliminations	Tax	
	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
5	RATEPAYERS ONLY		Return			
6	Shareholder-only Items should be shown on TAXREC 3				Version 2009.1	
7	•					
8	Utility Name: West Perth Power					
9	Reporting period: 2002					
	Number of days in taxation year:		365			
	Materiality Level:		3,297			
12						
13						
80						
	Deduct:					
	Gain on disposal of assets per f/s	-	4,719		4,719	
	Dividends not taxable under section 83	-			0	
	Terminal loss from Schedule 8	-			0	
	Depreciation in inventory, end of prior year	-			0	
	Scientific research expenses claimed in year from Form T661	-			0	
	Bad debts	-			0	
	Book income of joint venture or partnership	-			0	
	Equity in income from subsidiary or affiliates	-			0	
91	Contributions to a qualifying environment trust Other income from financial statements				0	
92	Other income from inancial statements	-			U	
	OPEB Amounts Capitalized	-	0		0	
94	OFEB Amounts Capitalized		U		0	
	Other deductions: (Please explain in detail the nature of the item)	-			0	
	Non-taxable load transfers	1 - 1			0	
	Prospectus & underwriting fees	-			0	
98	1 respected a underwriting ress	- 1			0	
	Total Deductions	=	4,719	0	4,719	
100			.,	-	.,,	
101	Recap of Material Deductions:					
	Gain on disposal of assets per f/s		4,719	0	4,719	
103	·		0	0	0	
104			0	0	0	
105			0	0	0	
106			0	0	0	
107			0	0	0	
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	
	Total Deductions exceed materiality level		4,719	0	4,719	
	Other deductions less than materiality level		0	0	0 4.719	
121 122	Total Deductions		4,719	0	4,719	
122						

_	A	В	С	D	Е	F
1	PILs TAXES - EB-2010-					
	TAX RETURN RECONCILIATION (TAXREC 3)					
	Shareholder-only Items should be shown on TAXREC 3	LINE	M of F	Non-wires	Wires-only	
	ITEMS ON WHICH TRUE-UP DOES NOT APPLY		Corporate	Eliminations	Tax	
	(for "wires-only" business - see s. 72 OEB Act)		Tax	Ziiiiiiidiidiid	Return	
7	(10) WITES-OTHY BUSINESS - SEE S. 72 OEB ACT)		Return		Return	
_	Utility Name: West Perth Power		rtotam		Version 2009.1	
9					70.0.0	
10						
11	Reporting period: 2002					
	Number of days in taxation year:		365			
13						
14						
15						
	Section C: Reconciliation of accounting income to taxable income					
	Add:					
18					-	
	Recapture of capital cost allowance	+			0	
	CCA adjustments	+			0	
	CEC adjustments	+			0	
	Gain on sale of non-utility eligible capital property	+			0	
	Gain on sale of utility eligible capital property Loss from joint ventures or partnerships	+			0	
	Loss from Joint ventures or partnersnips Deemed dividend income	+			0	
		+			0	
	Loss in equity of subsidiaries and affiliates Loss on disposal of utility assets	+			0	
	Loss on disposal of non-utility assets	T			0	
	Depreciation in inventory -end of year	+			0	
	Depreciation and amortization adjustments	+			0	
	Dividends credited to investment account	+			0	
	Non-deductible meals	+			0	
	Non-deductible club dues	+			0	
	Non-deductible automobile costs	+			0	
	Donations - amount per books				0	
	Interest and penalties on unpaid taxes				0	
	Management bonuses unpaid after 180 days of year end				0	
	Imputed interest expense on Regulatory Assets				0	
39		+			0	
	Ontario capital tax adjustments	+			0	
	Changes in Regulatory Asset balances	+			0	
42		+			0	
	Other Additions: (please explain in detail the nature of the item)	+			0	
44		+	0		0	
45 46		+	0		0	
47		_	0			
48			0			
49		+	U			
50	Total Additions on which true-up does not apply	=	0	0	0	
51	Total Page 101 6 miles true-up does not apply		U		U	
_	Deduct:					
53	*****					
	CCA adjustments	-			0	
	CEC adjustments	-			0	
	Depreciation and amortization adjustments	-			0	
	Gain on disposal of assets per financial statements	-			0	
	Financing fee amorization - considered to be interest expense for PILs	-			0	
59	Imputed interest income on Regulatory Assets	-			0	
	Donations - amount deductible for tax purposes	-			0	
	Income from joint ventures or partnerships	-			0	
62		-			0	
	PRE-MARKET OPENING ENERGY VARIANCE EXPENSES	-			0	
64		-			0	
65		-			0	
66		-			0	
	Ontario capital tax adjustments to current or prior year	-			0	
	Changes in Begulatory Asset belongs	-			0	
	Changes in Regulatory Asset balances	-			0	
69		-				
69 70	Other deductions: (Please explain in detail the net are of the items)	- 1	0		0	
69 70 71	Other deductions: (Please explain in detail the nature of the item)	_ [U	
69 70 71 72	Other deductions: (Please explain in detail the nature of the item)	-			0	
69 70 71 72 73	Other deductions: (Please explain in detail the nature of the item)	-	0		0	
69 70 71 72 73 74	Other deductions: (Please explain in detail the nature of the item)	-			0	
70 71 72 73 74 75		-	0	0	0	
69 70 71 72 73 74	Other deductions: (Please explain in detail the nature of the item) Total Deductions on which true-up does not apply	-	0	0	0	

1	Α	В	С	D	Е	F	G	Н	ı
_	PILs TAXES - EB-2010-			·					
	Corporate Tax Rates	. Thus-1	_		٧	ersion 2009.	I		
3 4	Exemptions, Deductions, or Utility Name: West Perth Po		5						
5	Reporting period: 2002	*****							
6	reporting period. 2002								
7	1					Table 1			
	Rates Used in 2002 RAM PI	Ls Applicati	ons for 2002						
9	Income Range		0		200,001				
	RAM 2002		to		to	>700,000			
11		Year	200,000		700,000				
	Income Tax Rate								
13	Proxy Tax Year	2002							
14			13.12%		26.12%	26.12%			
15			6.00%		6.00%	12.50%			
16	Blended rate		19.12%		34.12%	38.62%			
17									
	Capital Tax Rate		0.300%						
19			0.225%						
20		B4 5 1/	1.12%						
21	Ontario Capital Tax	MAX	4,606,000						
1 2		\$5MM							
	Federal Large Corporations Tax	MAX	9,812,000						
22	Exemption **	\$10MM	3,012,000						
_	**Exemption amounts	must sare	e with the E	Roard-appro	ved 2002	RAM			
	PILs filing	ast agre	o man are E	-Jui u-appi C		. ACIN			
23	i iLa illiliy								
24]								
25	1					Table 2			
26	Expected Income Tax Rates	for 2002 ar	nd Capital Tax	Exemptions	for 2002				
27			0		200,001				
	Expected Rates		to		to	>700,000			
29		Year	200,000		700,000				
	Income Tax Rate								
31		2002							
	Federal (Includes surtax)	2002	13.12%		26.12%	26.12%			
33		2002	6.00%		6.00%	12.50%			
34	Blended rate	2002	19.12%		32.12%	38.62%			
35	Conital Tay Date	2002	0.2000/						
36 37	Capital Tax Rate	2002	0.300%						
31 38	LCT rate Surtax	2002 2002	0.225% 1.12%						
50	Ontario Capital Tax	MAX	1.1270						
39		\$5MM	5,000,000						
-0	Federal Large								
	Corporations Tax	MAX	10,000,000						
40		\$10MM	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,						
41		tions mus	t comply w	ith the Boar	d's instri	ictions			
41	regarding regulated ac								
42	Togaramy regulated as								
42 43			2000 T. D.			Table 3			
42 43 44	Input Information from Utili			irns	000 001	Table 3			
42 43 44 45	Input Information from Utili Income Range		0	irns	200,001				
42 43 44 45 46	Input Information from Utili Income Range	ty's Actual 2	0 to	irns	to	Table 3 >700,000			
42 43 44 45 46 47	Input Information from Utili Income Range		0	irns					
42 43 44 45 46 47 48	Input Information from Utili Income Range Income Tax Rate	ty's Actual 2	0 to	irns	to				
42 43 44 45 46 47 48 49	Input Information from Utili Income Range Income Tax Rate Current year	ty's Actual 2	0 to 200,000	irns	to 700,000	>700,000			
42 43 44 45 46 47 48 49	Input Information from Utili Income Range Income Tax Rate Current year Federal (Includes surtax)	ty's Actual 2	0 to 200,000	irns	to 700,000 22.12%	>700,000 #DIV/0!			
42 43 44 45 46 47 48 49 50	Input Information from Utili Income Range Income Tax Rate Current year Federal (Includes surtax) Ontario	ty's Actual 2	0 to 200,000 13.12% 6.00%	irns	to 700,000 22.12% 9.75%	>700,000 #DIV/0! 0.00%			
42 43 44 45 46 47 48 49 50	Input Information from Utili Income Range Income Tax Rate Current year Federal (Includes surtax)	ty's Actual 2	0 to 200,000	irns	to 700,000 22.12%	>700,000 #DIV/0!			
42 43 44 45 46 47 48 49 50 51 52	Input Information from Utili Income Range Income Tax Rate Current year Federal (Includes surtax) Ontario Blended rate	ty's Actual 2	0 to 200,000 13.12% 6.00% 19.12%	irns	to 700,000 22.12% 9.75%	>700,000 #DIV/0! 0.00%			
42 43 44 45 46 47 48 49 50 51 52 53	Input Information from Utili Income Range Income Tax Rate Current year Federal (Includes surtax) Ontario Blended rate Capital Tax Rate	ty's Actual 2	0 to 200,000 13.12% 6.00% 19.12%	irns	to 700,000 22.12% 9.75%	>700,000 #DIV/0! 0.00%			
42 43 44 45 46 47 48 49 50 51 52 53 54	Input Information from Utili Income Range Income Tax Rate Current year Federal (Includes surtax) Ontario Blended rate Capital Tax Rate LCT rate	ty's Actual 2	0 to 200,000 13.12% 6.00% 19.12% 0.300% 0.225%	irns	to 700,000 22.12% 9.75%	>700,000 #DIV/0! 0.00%			
42 43 44 45 46 47 48 49 50 51 52 53 54	Input Information from Utili Income Range Income Tax Rate Current year Federal (Includes surtax) Ontario Blended rate Capital Tax Rate LCT rate Surtax	Year 2002	0 to 200,000 13.12% 6.00% 19.12% 0.300% 0.225% 1.12%	irns	to 700,000 22.12% 9.75%	>700,000 #DIV/0! 0.00%			
42 43 44 45 46 47 48 49 50 51 52 53 54 55 56	Input Information from Utili Income Range Income Tax Rate Current year Federal (Includes surtax) Ontario Blended rate Capital Tax Rate LCT rate Surtax Ontario Capital Tax	Year 2002 MAX	0 to 200,000 13.12% 6.00% 19.12% 0.300% 0.225%	irns	to 700,000 22.12% 9.75%	>700,000 #DIV/0! 0.00%			
42 43 44 45 46 47 48 49 50 51 52 53 54	Input Information from Utili Income Range Income Tax Rate Current year Federal (Includes surtax) Ontario Blended rate Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption *	Year 2002 MAX \$5MM	0 to 200,000 13.12% 6.00% 19.12% 0.300% 0.225% 1.12%	irns	to 700,000 22.12% 9.75%	>700,000 #DIV/0! 0.00%			
42 43 44 45 46 47 48 49 50 51 52 53 54 55	Input Information from Utili Income Range Income Tax Rate Current year Federal (Includes surtax) Ontario Blended rate Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption * Federal Large	Year 2002 MAX \$5MM MAX	0 to 200,000 13.12% 6.00% 19.12% 0.300% 0.225% 1.12% 3,709,585	irns	to 700,000 22.12% 9.75%	>700,000 #DIV/0! 0.00%			
42 43 44 45 46 47 48 49 50 51 52 53 54 55	Input Information from Utili Income Range Income Tax Rate Current year Federal (Includes surtax) Ontario Blended rate Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption * Federal Large Corporations Tax	Year 2002 MAX \$5MM	0 to 200,000 13.12% 6.00% 19.12% 0.300% 0.225% 1.12%	irns	to 700,000 22.12% 9.75%	>700,000 #DIV/0! 0.00%			
42 43 44 45 46 47 48 49 50 51 52 53 54 55 56	Input Information from Utili Income Range Income Tax Rate Current year Federal (Includes surtax) Ontario Blended rate Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption * Federal Large Corporations Tax Exemption *	Year 2002 MAX \$5MM MAX \$10MM	0 to 200,000 13.12% 6.00% 19.12% 0.300% 0.225% 1.12% 3,709,585 3,332,822		22.12% 9.75% 31.87%	>700,000 #DIV/0! 0.00% #DIV/0!			
42 43 44 45 46 47 48 49 50 51 52 53 54 55 56	Input Information from Utili Income Range Income Tax Rate Current year Federal (Includes surtax) Ontario Blended rate Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption * Federal Large Corporations Tax Exemption * * Include copies of the	Year 2002 MAX \$5MM MAX \$10MM actual tax	0 to 200,000 13.12% 6.00% 19.12% 0.300% 0.225% 1.12% 3,709,585 3,332,822 return allo	cation calc	22.12% 9.75% 31.87%	>700,000 #DIV/0! 0.00% #DIV/0!			
42 43 44 45 46 47 48 49 50 51 52 53 54 55 56	Input Information from Utili Income Range Income Tax Rate Current year Federal (Includes surtax) Ontario Blended rate Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption * Federal Large Corporations Tax Exemption *	Year 2002 MAX \$5MM MAX \$10MM actual tax	0 to 200,000 13.12% 6.00% 19.12% 0.300% 0.225% 1.12% 3,709,585 3,332,822 return allo	cation calc	22.12% 9.75% 31.87%	>700,000 #DIV/0! 0.00% #DIV/0!			

	Α	В	С	D	E	F	G	Н	I	J	K	L	M	Ν	0
1	PILs TAXES - EB-2010-														
2	Analysis of PILs Tax Account	1562:													
3	Utility Name: West Perth Pow	er													Version 2009.1
4	Reporting period: 2002				Sign Convention	on: +	for increase;	· for	decrease						0
5															
6															
7															
_	Year start:		01/08/2001		01/01/2002		01/01/2003		01/01/2004		01/01/2005		01/01/2006		
	Year end:		31/12/2001		31/12/2002		31/12/2003		31/12/2004		31/12/2005		30/04/2006		Total
10															
11	Opening balance:	=	0		0		0		0		0		0		0
	Board-approved PILs tax	+/-													
12	proxy from Decisions (1)						0		0		0		0		0
	PILs proxy from April 1, 2005														
13	- input 9/12 of amount														0
	True-up Variance	+/-													
14	Adjustment Q4, 2001 (2)														0
	True-up Variance	+/-													
15	Adjustment (3)												-1,444		-1,444
	Deferral Account Variance														
16	Adjustment Q4, 2001 (4)														0
	Deferral Account Variance	+/-													
17	Adjustment (5)												0		0
	Adjustments to reported	+/-													
	prior years' variances (6)														0
19	Carrying charges (7)	+/-													0
	PILs billed to (collected	-													
	from) customers (8)		0												0
21															
	Ending balance: # 1562		0		0		0		0		0		-1,444		-1,444
23															
24	1														
25															

Uncollected PILs

26

28

29

33

34

35

36 37 38

39

40 41

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43 44

45

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

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

- (1) (i) From the Board's Decision see Inclusion in Rates, Part III of the TAXCALC spreadsheet for Q4 2001 and 2002.
 - Please insert the Q4, 2001 proxy in column C even though it was approved effective March 1, 2002. If the Board gave more than one decision in the year, calculate a weighted average proxy.
 - (ii) If the Board approved different amounts, input the Board-approved amounts in cells C13 and E13.
 - (iii) Column G In 2003, the initial estimate should include the Q4 2001 PILs tax proxy and the 2002 PILs tax proxy.
 - (iv) Column I The Q4 2001 PILs tax proxy was removed from rates on April 1, 2004 and the 2002 PILs tax proxy remained.
 - (v) Column K The 2002 PILs tax proxy applies to January 1 to March 31, 2005, and the new 2005 PILs tax proxy from April 1 to December 31, 2005.
 - (vi) Column M The 2005 PILs tax proxy will used for the period from January 1 to April 30, 2006.
- (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 trued up in 2002, 2003 and for the period January 1- March 31, 2004. Input the variance in the whole year reconcilation.
- (3) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I132, of the TAXCALC spreadsheet.

The true-up will compare to the 2002 proxy for 2002, 2003, 2004 and January 1 to March 31, 2005.

- (4) From the Ministry of Finance Variance Column, under Future True-ups, Part IV b, cell I181, of the TAXCALC spreadsheet. The Q4, 2001 proxy has to be trued up in 2002, 2003 and for the period January 1- March 31, 2004. Input the deferral variance in the whole year reconciliation.
- (5) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I181, of the TAXCALC spreadsheet.
 - The true-up will compare to the 2002 proxy for 2002, 2003, 2004 and January 1 to March 31, 2005.
- (6) The correcting entry should be shown in the year the entry was made. The true-up of the carrying charges will have to be reviewed.
- 54 55 56 57 (7) Carrying charges are calculated on a simple interest basis.

to calculate the recovery for the period January 1 to March 31, 2005.

- 58 (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 59 60 components for Q4, 2001 and 2002 were calculated in the 2002 approved RAM on sheet 8. In April 2004, the PILs recovery was based on the 2002 PILs tax proxy recovered by the volumetric rate by class as calculated on sheet 7 of the 2004 RAM. 61 62 63 64 65 The 2005 PILs tax proxy is being recovered on a volumetric basis by class.
 - (ii) Collections should equal: (a) the actual volumes/ load (kWhs, kWs, Kva) for the period (including net unbilled at period end), multiplied by the PILs volumetric proxy rates by class (from the Q4, 2001and 2002 RAM worksheets) for 2002, 2003 and January 1 to March 31, 2004; plus, (b) customer counts by class in the same period multiplied by the PILs fixed charge rate components.
 - In 2004, use the Board-approved 2002 PILs proxy, recovered on a volumetric basis by class as calculated by the 2004 RAM, sheet 7,
 - for the period April 1 to December 31, 2004, and add this total to the results from the sentence above for January 1 to March 31, 2004.
- 70 71 72 73 74 In 2005, use the Board-approved 2005 PILs proxy, recovered on a volumetric basis by class as calculated by the 2005 RAM, sheet 4, for the period April 1 to December 31, 2005. To this total, the 2004 volumetric PILs proxy rate by class should be used
- (9) Any interim PILs recovery from Board Decisions will be recorded in APH Account # 1590. Final reconciliation of PILs proxy taxes 75 will have to include amounts from 1562 and from 1590.

	A	В	С	D	Е
1	PILs TAXES - EB-2010-				Version 2009.1
	REGULATORY INFORMATION (REGINFO)				
	Utility Name: West Perth Power			Colour Code	
5	Reporting period: 2003			Input Cell	
	Days in reporting period:	365	days	Formula in Cell	
	Total days in the calendar year:	365	days		
8			5.5.75		
	BACKGROUND				
	Has the utility reviewed section 149(1) ITA to				
11	confirm that it is not subject to regular corporate		\//N1	V	
12	tax (and therefore subject to PILs)?		Y/N	Υ	
	Was the utility recently acquired by Hydro One				
15	and now subject to s.89 & 90 PILs?		Y/N	N	
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)				
	Are the Ontario Capital Tax & Large Corporations Tax Exemptions	OCT	Y/N	Υ	
	shared among the corporate group?	LCT	Y/N	Υ	
	Please identify the % used to allocate the OCT and LCT exemptions in	OCT		100%	
22	Cells C65 & C74 in the TAXCALC spreadsheet.	LCT		100%	
	Accounting Year End		Date	31-Dec-03	
26	MARR NO TAX CALCULATIONS				Regulatory
	SHEET #7 FINAL RUD MODEL DATA				Income
	(FROM 1999 FINANCIAL STATEMENTS)				moonic
	USE BOARD-APPROVED AMOUNTS				
30					
31	Rate Base (wires-only)			2,637,626	
33	Common Equity Ratio (CER)			50.00%	
	1-CER			50.00%	
30	Target Return On Equity			9.88%	
-	Debt rate			7.25%	
70					
41	Market Adjusted Revenue Requirement			225,913	
43	1999 return from RUD Sheet #7			143,172	143,172
45	Total Incremental revenue			82,741	
46	Input: Board-approved dollar amounts phased-in				
47	Amount allowed in 2001			0	0
48	Amount allowed in 2002			55,160	55,160
49	Amount allowed in 2003 and 2004 (will be zero due to Bill 210			_	0
50 51	unless authorized by the Minister and the Board) Amount allowed in 2005 - Third tranche of MARR re: CDM			36,571	0 36 571
52	Other Board-approved changes to MARR or incremental revenue			0,571	36,571 0
53	2 2 2 approved on angest to the title of more more manager to the				0
54	Total Regulatory Income				234,903
55					
	Equity			1,318,813	
57 58	Return at target ROE			130,299	
59	Noturn at target NOL			130,299	
	Debt			1,318,813	
61				,	
	Deemed interest amount in 100% of MARR			95,614	
63	Dhase in of interest Veer 4 (2004)			00.505	
65	Phase-in of interest - Year 1 (2001) ((D43+D47)/D41)*D61			60,595	
	Phase-in of interest - Year 2 (2002)			83,941	
67	((D43+D47+D48)/D41)*D61			33,341	
68	Phase-in of interest - Year 3 (2003) and forward			83,941	
69	((D43+D47+D48)/D41)*D61 (due to Bill 210)				
	Phase-in of interest - 2005			95,614	
71					
72				<u> </u>	

	A	В	С	D	E	F	G	Н
	PILS TAXES - EB-2010- PILS DEFERRAL AND VARIANCE ACCOUNTS	ITEM	Initial Estimate		M of F Filing	M of F Filing	Tax Returns	Н
3	TAX CALCULATIONS (TAXCALC)		Louillate		Variance	Variance	reculiis	
5	("Wires-only" business - see Tab TAXREC)				K-C	Explanation	Version 2009.1	\vdash
6	Utility Name: West Perth Power							
8	Reporting period: 2003						Column	
9	Days in reporting period: Total days in the calendar year:	365 365	days days				Brought From	
11	Total days in the calendar year.	303					TAXREC	
12			\$		\$		\$	Н
14	I) CORPORATE INCOME TAXES							
15 16	Regulatory Net Income REGINFO E53	1	234,903		-234,903		0	
17	BOOK TO TAX ADJUSTMENTS							
19	Additions:							
20	Depreciation & Amortization Employee Benefit Plans - Accrued, Not Paid	3	145,101		-145,101 0		0	\vdash
22	Tax reserves - beginning of year	4			0		0	
23	Reserves from financial statements - end of year Regulatory Adjustments - increase in income	5	0		0		0	\vdash
25	Other Additions (See Tab entitled "TAXREC")							
26 27	"Material" Items from "TAXREC" worksheet Other Additions (not "Material") "TAXREC"	6			0		0	
28 29	"Material Items from "TAXREC 2" worksheet	6			0		0	
30	Other Additions (not "Material") "TAXREC 2" Items on which true-up does not apply "TAXREC 3"	6			0		0	
31 32								
33	Deductions: Input positive numbers Capital Cost Allowance and CEC	7	87,480		-87,480		0	
34 35	Employee Benefit Plans - Paid Amounts Items Capitalized for Regulatory Purposes	8 9	0	_	0		0	一
36	Regulatory Adjustments - deduction for tax purposes in Item 5	10			0		0	
38	Interest Expense Deemed/ Incurred Tax reserves - end of year	11 4	95,614		-95,614 0		0	
39 40	Reserves from financial statements - beginning of year Contributions to deferred income plans	4			0		0	
41	Contributions to pension plans	3			0		0	
42 43	Interest capitalized for accounting but deducted for tax Other Deductions (See Tab entitled "TAXREC")	11		H	0		0	Н
44	"Material" Items from "TAXREC" worksheet	12	0		0		0	
45 46	Other Deductions (not "Material") "TAXREC" Material Items from "TAXREC 2" worksheet	12 12			0		0	Н
47	Other Deductions (not "Material") "TAXREC 2" C&DM 2005 Incremental OM&A expenses per C&DM Plan	12	07.500		0		0	
48 49	Items on which true-up does not apply "TAXREC 3"		27,580	-	0		0	
50 51	TAXABLE INCOME/ (LOSS)		160 220		-196,910		0	
52			169,330		-190,910		U	
53 54	BLENDED INCOME TAX RATE Tab Tax Rates - Regulatory from Table 1; Actual from Table 3	13	18.62%		#DIV/0!		#DIV/0!	
55								
56 57	REGULATORY INCOME TAX		31,529		#DIV/0!	Actual	#DIV/0!	\vdash
58 59	Miscellaneous Tax Credits	14			0	Actual	0	
60		- 1-7			0		•	
61 62	Total Regulatory Income Tax	-	31,529		#DIV/0!	Actual	#DIV/0!	\vdash
63	III CARITAL TAYEO							
65	II) CAPITAL TAXES							
66 67	Ontario Base	15	2,637,626		14,033,331		16,670,957	\vdash
68	Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3	16	5,000,000		-1,280,011		3,719,989	
69 70	Taxable Capital		0		12,753,320		12,950,968	\vdash
71 72	Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	17	0.3000%		0.0000%		0.3000%	\vdash
73	Ontario Capital Tax		0		38,853		38,853	
74 75	Federal Large Corporations Tax							\vdash
76	Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3	18	2,637,626		14,332,173		16,969,799 2,934,747	
77 78	Less: Exemption - Lax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital	19	10,000,000		-7,065,253 7,266,920		14,035,052	
79 80	Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	20	0.2250%		0.0000%		0.2250%	\vdash
81	Gross Amount of LCT before surtax offset (Taxable Capital x Rate)		0.220070					
83	Gross Amount of LCT before surtax offset (Taxable Capital x Rate) Less: Federal Surtax 1.12% x Taxable Income	21	0		31,579 #DIV/0!		31,579 #DIV/0!	
84 85	Net LCT		0		#DIV/0!		#DIV/0!	$\vdash \vdash$
86			0					
87 88	III) INCLUSION IN RATES			_				
89 90	Income Tax Rate used for gross- up (exclude surtax)		18.62%	_				\Box
91	Income Tax (proxy tax is grossed-up)	22	38,743			Actual 2003	#DIV/0!	
93	LCT (proxy tax is grossed-up) Ontario Capital Tax (no gross-up since it is deductible)	23	0			Actual 2003 Actual 2003	0	\vdash
94 95								
96	Total PILs for Rate Adjustment MUST AGREE WITH 2005	25	38,743			Actual 2003	#DIV/0!	
97 98	RAM DECISION							$\vdash \exists$
99								
100	IV) FUTURE TRUE-UPS IV a) Calculation of the True-up Variance				DR/(CR)			$\vdash\vdash\vdash$
102	In Additions:	2						
104	Employee Benefit Plans - Accrued, Not Paid Tax reserves deducted in prior year	3			0			
105	Reserves from financial statements-end of year Regulatory Adjustments	4 5			0			\vdash
107	Other additions "Material" Items TAXREC	6			0			
108	Other additions "Material" Items TAXREC 2 In Deductions - positive numbers	66		\vdash	0			$\vdash\vdash$
110	Employee Benefit Plans - Paid Amounts	8			0			
112	Items Capitalized for Regulatory Purposes Regulatory Adjustments	9 10			0			
113	Interest Adjustment for tax purposes (See Below - cell E207) Tax reserves claimed in current year	11 4			0			日
115	Reserves from F/S beginning of year	4			0			
117	Contributions to deferred income plans Contributions to pension plans	3			0			╚┤
118	Other deductions "Material" Items TAXREC Other deductions "Material" Item TAXREC 2	12 12			0			H
120					-			
121 122	Total TRUE-UPS before tax effect	26		=	0			\vdash
								—

1	A PILS TAXES - EB-2010-	B	C Initial	D	E M of F	F M of F	G Tax	Н
3	PILS DEFERRAL AND VARIANCE ACCOUNTS TAX CALCULATIONS (TAXCALC)		Estimate		Filing Variance	Filing Variance	Returns	
5	("Wires-only" business - see Tab TAXREC)				K-C	Explanation	Version 2009.1	
7	Utility Name: West Perth Power Reporting period: 2003							
9	Days in reporting period:	365	days				Column Brought	
10	Total days in the calendar year:	365	days				From TAXREC	
12 13			\$		\$		\$	_
123 124	Income Tax Rate (excluding surtax) from 2003 Utility's tax return	-		х.	35.50%			
125 126	Income Tax Effect on True-up adjustments			=	0			
127 128	Less: Miscellaneous Tax Credits	14			0			
129 130	Total Income Tax on True-ups				0			
131 132	Income Tax Rate used for gross-up (exclude surtax)				35.50%			
133 134	TRUE-UP VARIANCE ADJUSTMENT				0			
135 136	IV b) Calculation of the Deferral Account Variance caused by changes in legislation							
137	REGULATORY TAXABLÉ INCOME /(LÖSSES) (as reported in the initial estimate column)			=	169,330			
139	REVISED CORPORATE INCOME TAX RATE			х	18.62%			
141	REVISED REGULATORY INCOME TAX			=	31,529			
143	Less: Revised Miscellaneous Tax Credits			-	0			
145	Total Revised Regulatory Income Tax			=	31,529			
147	Less: Regulatory Income Tax reported in the Initial Estimate Column (Cell C58)			-	31,529			
148 149	Regulatory Income Tax Variance			=	0			
150 151	Ontario Capital Tax							
153	Base Less: Exemption from tab Tax Rates, Table 2, cell C39			-	2,637,626 5,000,000			_
154 155	Revised deemed taxable capital			=	-2,362,374			
156 157	Rate - Tab Tax Rates cell C54			Х	0.3000%			
158	Revised Ontario Capital Tax Less: Ontario Capital Tax reported in the initial estimate column (Cell			=	0			
160	C70) Regulatory Ontario Capital Tax Variance			-	0			
161 162	Federal LCT							
163 164	Base Less: Exemption from tab Tax Rates, Table 2, cell C40			-	2,637,626 10,000,000			
166	Revised Federal LCT			=	-7,362,374			
167 168	Rate (as a result of legislative changes) tab 'Tax Rates' cell C51				0.2250%			_
169 170	Gross Amount Less: Federal surtax	-		-	0			
171 172	Revised Net LCT			=	0			
173 174	Less: Federal LCT reported in the initial estimate column (Cell C82) Regulatory Federal LCT Variance			=	0			
175 176	Actual Income Tax Rate used for gross-up (exclude surtax)				18.62%			
177 178	Income Tax (grossed-up)			+	0			
179 180	LCT (grossed-up) Ontario Capital Tax			+	0			
181 182	DEFERRAL ACCOUNT VARIANCE ADJUSTMENT			=	0			
183 184	TRUE-UP VARIANCE (from cell l132)			+	0			
185	Total Deferral Account Entry (Positive Entry = Debit)			-	0			
187 188	(Deferral Account Variance + True-up Variance)							
189								
191	V) INTEREST PORTION OF TRUE-UP Variance Caused By Phase-in of Deemed Debt							=
193	Total deemed interest (REGINFO)				95,614			_
	Interest phased-in (Cell C37)				95,614			
197 198	Variance due to phase-in of debt component of MARR in rates according to the Board's decision				0			
199								
201	Above Deemed Debt per Rate Handbook) Interest deducted on MoF filing (Cell G37+G42)				0			
203	Total deemed interest (REGINFO CELL D62)				95,614			
205	Variance caused by excess debt				0			
207	Interest Adjustment for Tax Purposes (carry forward to Cell E113)				0			
209	Total Interest Variance				0			
211								
212								

	Δ		•	<u> </u>		-	
	Α	В	С	D	E	F	G
	PILs TAXES - EB-2010-	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			Return				
5					Version 2009.1		
	Section A: Identification:						
	Utility Name: West Perth Power						
	Reporting period: 2003						
9	Taxation Year's start date:						
10	Taxation Year's end date:						
11	Number of days in taxation year:		365	days			
12				, .			
	Diagon autor the Materiality I aval :		3.297	< - enter materiality	, lovol		
	Please enter the Materiality Level :	> () .	-, -	< - enter materiality	rievei		
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					
	(Please complete the questionnaire in the Background questionnaire	works	heet 1				
19	(i lease complete the questionnaire in the Background questionnaire	WOING	11001.,				
	Notes Corns forward Wires only Date to Tab "TAYCALC" Column K						
	Note: Carry forward Wires-only Data to Tab "TAXCALC" Column K						
21							
22	Section B: Financial statements data:						
23	Input unconsolidated financial statement data submitted with Tax returns.	L -					<u> </u>
24	The actual categories of the income statements should be used.						
25	If required please change the descriptions except for amortization, interes	t exnen	se and provision for	income tax			
26	a produce change are decompliant encopi for amortization, interes	- SAPOII	a.i.a provision for				+
	Places enter the new wire energian's emountiting and it	rocer	outomotically terms	all amounts			+
	Please enter the non-wire operation's amount as a positive number, the place that "I are a live of the			all attiounts			
28	in the "non-wires elimination column" as negative values in TAXREC and	IAXRE	U2.				
29							
30	Income:	L					
31	Energy Sales	+			0		
32	Distribution Revenue	+			0		
33	Other Income	+			0		
34	Miscellaneous income	+			0		
35		+			0		
36	Revenue should be entered above this line						
37							
38	Costs and Expenses:						
39	Cost of energy purchased				0		
40	Administration	_			0		
41	Customer billing and collecting	-			0		
42	Operations and maintenance	-			0		
43	Amortization	-			0		
44	Ontario Capital Tax	-			0		
45	Capitalized	-			0		
46	Recovery of Regulatory Assets	-			0		
47	Regulatory and Professional	-			0		
48		_					
	Community Relations	-			0		
49							
50	Net Income Before Interest & Income Taxes EBIT	=	0	0	0		
51	Less: Interest expense for accounting purposes	-			0		
52	Provision for payments in lieu of income taxes	-			0		
	Net Income (loss)	=	0	0	0		
	(The Net Income (loss) on the MoF column should equal to the net income (loss)						
54	per financial statements on Schedule 1 of the tax return.)	l					
55	por interioral statements on conseque 1 of the tax return.)						†
	Section C: Reconciliation of accounting income to taxable income	 					+
	From T2 Schedule 1	-					
	BOOK TO TAX ADDITIONS:						
	Provision for income tax	+		0	0		
60	Federal large corporation tax	+			0		
	Depreciation & Amortization	+		0	0		
	Employee benefit plans-accrued, not paid	+		0	0		
	Tax reserves - beginning of year	+		0	0		
	Reserves from financial statements- end of year	+		0	0		+
				0			
	Regulatory adjustments on which true-upmay apply (see A66)	+			0		
	Items on which true-up does not apply "TAXREC 3"			0	0		
67	Material addition items from TAXREC 2	+		0	0		
	Other addition items (not Material) from TAXREC 2	+		0	0		
69	, , , , , , , , , , , , , , , , , , , ,			-			
70	Subtotal		0	0	0		
71	Juniolai	1	U	U	U		+
	Other Additional (Disease symbols the serious of the serialities)	-					
	Other Additions: (Please explain the nature of the additions)	 					
	Recapture of CCA	+			0		
74	Non-deductible meals and entertainment expense	+	0		0		
75	Capital items expensed -	+	0		0		
76	•	+	0		0		
77		+	Ü		0		†
78					0		+
		+					+
79		+			0		
80	Total Other Additions	=	0	0	0		
81		L					
82	Total Additions	=	0	0	0		
83							
	Recap Material Additions:	1					†
85	recoup material nauliforis.		0	0	0		+
υü			U	U	U		1

	A	В	С	D	E	F	G
							3
	PILs TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only		
	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax		
	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return		
4	0		Return				
5					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		
	T (-10)		-		-		
	Total Other additions >materiality level		0	0	0		
	Other additions (less than materiality level)		0	0	0		
	Total Other Additions		0	0	0		
95							
	BOOK TO TAX DEDUCTIONS:						
97	Capital cost allowance	-			0		
98	Cumulative eligible capital deduction	-			0		
99	Employee benefit plans-paid amounts	-			0		
	Items capitalized for regulatory purposes	-	0		0		
	Regulatory adjustments :	-			0		
102	CCA	-			0		
103	other deductions	-			0		
	Tax reserves - end of year	-	0	0	0	 	
	Reserves from financial statements- beginning of year	-	0	0	0	 	
			U	U	0		
	Contributions to deferred income plans	-				 	
	Contributions to pension plans	-			0		
108	Items on which true-up does not apply "TAXREC 3"		0	0	0		
	Interest capitalized for accounting deducted for tax	-			0		
	Material deduction items from TAXREC 2	-	0	0	0		
111	Other deduction items (not Material) from TAXREC 2	-	0	0	0		
112		-					
113	Subtotal	=	0	0	0		
	Other deductions (Please explain the nature of the deductions)		Ü	0	Ŭ		
	To agree to tax return	-			0		
116	To agree to tax return	-			0		
		-			-		
117		-			0		
118					0		
119		-			0		
120	Total Other Deductions	=	0	0	0		
121							
122	Total Deductions	=	0	0	0		
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		
	Total Other Deductions exceed materiality level		0	0	0		
	Other Deductions less than materiality level		0	0	0		
					Ÿ		
	Total Other Deductions		0	0	0		
133	TAYADI E INOOME	.					
	TAXABLE INCOME	=	0	0	0	ļ	
	DEDUCT:	ļ					
	Non-capital loss applied positive number	-			0		
137	Net capital loss applied positive number	-			0		
138	Charitable donations		0		0		
139	NET TAXABLE INCOME	=	0	0	0	L	
140							
	FROM ACTUAL TAX RETURNS						
	Net Federal Income Tax (Must agree with tax return)	+		#DIV/0!	#DIV/0!	Ì	
	Net Ontario Income Tax (Must agree with tax return)	+		#DIV/0!	#DIV/0!		
144	Subtotal	=	0	#DIV/0!	#DIV/0!		
	Less: Miscellaneous tax credits (Must agree with tax returns)	-	0	2 , 3.	#BIV/0:	1	
	Total Income Tax	=	0	#DIV/0!	#DIV/0!	 	
147	TOTAL INCOME TAX		U	#UI V/U!	#UIV/U!	1	
	EDOM ACTUAL TAY DETURNS						
	FROM ACTUAL TAX RETURNS	ļ .	#DD //C1		#DD 1/61	-	Divide federal in the test of the second
	Net Federal Income Tax Rate (Must agree with tax return)		#DIV/0!		#DIV/0!	-	Divide federal income tax by the taxable
	Net Ontario Income Tax Rate (Must agree with tax return)		#DIV/0!		#DIV/0!	 	Divide Ontario income tax by the taxable
151	Blended Income Tax Rate		#DIV/0!		#DIV/0!		
152							
	Section F: Income and Capital Taxes						
154							
155	RECAP						
	Total Income Taxes	+	0	#DIV/0!	#DIV/0!		
	Ontario Capital Tax	+	0		0		
	Federal Large Corporations Tax	+	0		0		
159		-					
160	Total income and capital taxes	=	0	#DIV/0!	#DIV/0!		
161	. S.aSino and ouplier taxoo	<u> </u>	U	,, D. V/O.		1	
		1					1

	A	В	С	D	Е	F
1	PILs TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only	
	Tax and Accounting Reserves		Corporate	Eliminations	Tax	
	For MoF Column of TAXCALC		Tax		Return	
4	(for "wires-only" business - see s. 72 OEB Act)		Return			
5	0				Version 2009.1	
6						
	Utility Name: West Perth Power					
	Reporting period: 2003					
9						
	TAX RESERVES					
11						
	Beginning of Year:				0	
13	December deviated accounts as 20(4)(I)				0	
	Reserve for doubtful accounts ss. 20(1)(l) Reserve for goods & services ss.20(1)(m)				0	
	Reserve for unpaid amounts ss.20(1)(n)				0	
	Debt and share issue expenses ss.20(1)(e)				0	
	Other - Please describe				0	
	Other - Please describe				0	
20					0	
21					0	
22	Total (carry forward to the TAXREC worksheet)		0	0	0	
23						
	End of Year:					
25					0	
	Reserve for doubtful accounts ss. 20(1)(I)		0		0	
	Reserve for goods & services ss.20(1)(m)				0	
	Reserve for unpaid amounts ss.20(1)(n)				0	
	Debt and share issue expenses ss.20(1)(e)				0	
	Other - Please describe				0	
31	Other - Please describe				0	
33					0	
	Insert line above this line				U	
	Total (carry forward to the TAXREC worksheet)		0	0	0	
36	Total (carry forward to the 17001CEO Workenoot)		Ü	<u> </u>	Ü	
37						
38	FINANCIAL STATEMENT RESERVES					
39						
40	Beginning of Year:					
41					0	
42			0		0	
43					0	
44			0		0	
45	Other EMPLOYEE SUTURE REVISETS				0	
	Other -EMPLOYEE FUTURE BENEFITS				0	
	Other - Please describe Other - Please describe				0	
48	Outer - Flease describe				0	
	Total (carry forward to the TAXREC worksheet)		0	0	0	
51	Total totally lorward to the TAXILO WORKSHEEL)		U	U	U	
-	End of Year:					
53	<u> </u>				0	
54			0		0	
55					0	
56			0		0	
57					0	
	Other -EMPLOYEE FUTURE BENEFITS				0	
	Other - Please describe				0	
_	Other - Please describe				0	
61					0	
	Insert line above this line					
	Total (carry forward to the TAXREC worksheet)		0	0	0	
64						

	A	В	С	D	Е	F
1	••		J		_	
	PILs TAXES - EB-2010-	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	
	RATEPAYERS ONLY Shareholder-only Items should be shown on TAXREC 3		Return		Version 2009.1	
7	Shareholder-only items should be shown on TAXREC 3				version 2009.1	
	Utility Name: West Perth Power					
9	Reporting period: 2003					
10	Number of days in taxation year:		365			
	Materiality Level:		3,297			
12						
13						
	Section C: Reconciliation of accounting income to taxable income					
	Add:					
17		+			0	
18	Gain on sale of eligible capital property	+	0		0	
19	Loss on disposal of assets	+			0	
20	Charitable donations (Only if it benefits ratepayers)	+			0	
	Taxable capital gains	+			0	
22	Colontifia recognish expanditures deducted	+			0	
24	Scientific research expenditures deducted per financial statements	+			0	
	Capitalized interest	+			0	
	Soft costs on construction and renovation of buildings	+			0	
27	Capital items expensed	+			0	
28	Debt issue expense	+			0	
	Financing fees deducted in books	+			0	
	Gain on settlement of debt	+			0	
	Interest paid on income debentures Recapture of SR&ED expenditures	+			0	
	Share issue expense	+			0	
	Write down of capital property	+			0	
	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		0	
42		+	0		0	
	ONTARIO SPECIFIED TAX CREDITS	+	U		0	
44	CHANGE OF ECHIED TAX CHEDITO	+			0	
45		+				
46	Total Additions	=	0	0	0	
47						
	Recap of Material Additions:		0	0	0	
49 50			0	0		
51			0	0		
52			0	0		
53			0	0		
54			0	0		
55			0	0		
56			0	0		
57 58			0	0		
59			0	0		
60			0	0		
61			0	0		
62			0	0		
63			0	0	0	
64			0	0		
65			0	0		
66 67			0	0		
68			0	0		
69			0	0		
70			0	0		
71			0	0		
72			0	0		
73			0	0		
74				0	0	

	A	В	С	D	Е	F
1						
	PILs TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only	
	TAX RETURN RECONCILIATION (TAXREC 2)		Corporate	Eliminations	Tax	
	(for "wires-only" business - see s. 72 OEB Act) RATEPAYERS ONLY		Tax Return		Return	
	Shareholder-only Items should be shown on TAXREC 3		Return		Version 2009.1	
7	Shareholder-only items should be shown on TAXREC 3				Version 2009.1	
	Utility Name: West Perth Power					
	Reporting period: 2003					
10	Number of days in taxation year:		365			
	Materiality Level:		3,297			
12						
13						
75			0	0	0	
76			0	0	0	
77	Total Material additions		0	0	0	
	Other additions less than materiality level		0	0	0	
	Total Additions		0	0	0	
80	Deduct:	-				
	Gain on disposal of assets per f/s	_			0	
83	Dividends not taxable under section 83	-			0	
	Terminal loss from Schedule 8	-			0	
	Depreciation in inventory, end of prior year	-			0	
86	Scientific research expenses claimed in year from Form T661	-			0	
	Bad debts	-			0	
88	Book income of joint venture or partnership	-			0	
	Equity in income from subsidiary or affiliates	-			0	
	Contributions to a qualifying environment trust	-			0	
_	Other income from financial statements	-			0	
92		-				
93		-			0	
94	04 11 6 (0)	-			0	
96	Other deductions: (Please explain in detail the nature of the item)	-			0	
97		-	0		0	
98		-	U		0	
	Total Deductions	=	0	0	0	
100	Total Doddollono	_	· ·	· ·	O.	
	Recap of Material Deductions:					
102	•		0	0	0	
103			0	0	0	
104			0	0	0	
105			0	0	0	
106			0	0	0	
107			0	0	0	
108			0	0	0	
109 110			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	
	Total Deductions exceed materiality level		0	0	0	
	Other deductions less than materiality level		0	0	0	
	Total Deductions		0	0	0	
122						

			_		_	
	A	В	С	D	Е	F
1						
2	PILs TAXES - EB-2010-					
	TAX RETURN RECONCILIATION (TAXREC 3)					
		LINE	M of F	Non-wires	Wires-only	
4	Shareholder-only Items should be shown on TAXREC 3	LIIVL	-		-	
5	ITEMS ON WHICH TRUE-UP DOES NOT APPLY		Corporate	Eliminations	Tax	
6	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
7	(IOI WIICS OTHY BUSINESS SEC S. 12 OEB Met)		Return		Return	
_			Retuin		14 1 0000 4	
	Utility Name: West Perth Power				Version 2009.1	
9						
10						
11	Reporting period: 2003					
12	Number of days in taxation year:		365			
13	rumber of days in taxation year.		303			
_						
14						
15						
16	Section C: Reconciliation of accounting income to taxable income					
	Add:					
18	Aud.					
_		-				
	Recapture of capital cost allowance	+			0	
20	CCA adjustments	+			0	
21	CEC adjustments	+			0	
	Gain on sale of non-utility eligible capital property	+			0	
	Gain on sale of utility eligible capital property	+			0	
			_			
	Loss from joint ventures or partnerships	+	0		0	
	Deemed dividend income	+			0	
26	Loss in equity of subsidiaries and affiliates	+			0	
27	Loss on disposal of utility assets	+			0	
	Loss on disposal of non-utility assets	+			0	
	Depreciation in inventory -end of year	+			0	
	Depreciation and amortization adjustments	+			0	
31	Dividends credited to investment account	+			0	
32	Non-deductible meals	+			0	
33	Non-deductible club dues	+			0	
	Non-deductible automobile costs	+			0	
		•	0		0	
	Donations - amount per books		0			
	Interest and penalties on unpaid taxes				0	
37	Management bonuses unpaid after 180 days of year end				0	
38	Ontario capital tax adjustments		0		0	
39		+			0	
_	Changes in Regulatory Asset balances	+			0	
					0	
	Imputed interest expense on Regulatory Assets	+				
42		+			0	
43	Other Additions: (please explain in detail the nature of the item)	+			0	
44		+			0	
45					-	
46		_	0		0	
		+	0		0	
	Total Additions on which true-up does not apply	=	0	0	0	
48						
49	Deduct:			-		
50						
	CCA adjustments	-			0	
		-				
	CEC adjustments	-			0	
	Depreciation and amortization adjustments	-			0	
	Gain on disposal of assets per financial statements	-			0	
55	Financing fee amorization - considered to be interest expense for PILs				0	
	Imputed interest income on Regulatory Assets	-			0	
	Donations - amount deductible for tax purposes	_			0	
	Income from joint ventures or partnerships	-			0	
59		-			0	
60	Ontario capital tax adjustments to current or prior year	-	0		0	
61		-			0	
	Changes in Regulatory Asset balances				0	
	geom rogalatory rodet balanees					
63		-			0	
64		-			0	
65		-			0	
66		-			0	
67					0	
	Other deductions: (Please explain in datail the nature of the item)					
	Other deductions: (Please explain in detail the nature of the item)	-			0	
69		-			0	
70		-	0		0	
71			0			
72		_	0		0	
73			0			
	Paral Badasatana an addalar	-			0	
74	Total Deductions on which true-up does not apply	=	0	0	0	
75		<u></u>				
76						7

А	В	С	D	Е	F
PILs TAXES - EB-2010-					
Corporate Tax Rates Exemptions, Deductions,	or Throshold	le		V	ersion 2009
4 Utility Name: West Perth F		.5			
5 Reporting period: 2003					
<u>6</u> 7					T-1-1-4
8 Rates Used in 2003 RAM F	Oll s Annlicat	ions for 2003			Table 1
9 Income Range	Leorophout	0		225,001	
10 RAM 2005		to		to	>700,000
11	Year	225,000		700,000	
Income Tax Rate Proxy Tax Year	2003				
14 Federal (Includes surtax)	2000	13.12%		22.12%	24.12%
15 and Ontario blended		5.50%		10.00%	12.50%
6 Blended rate		18.62%		32.12%	36.62%
17 Capital Tax Rate		0.300%			
19 LCT rate		0.300%			
20 Surtax		1.12%			
Ontario Capital Tax	MAX	5,000,000			
21 Exemption **	\$5MM	0,000,000			
Federal Large Corporations Tax	MAX	10,000,000			
Exemption **	\$10MM	10,000,000			
**Exemption amounts	must agre	e with the l	Board-app	roved 2003	3 RAM
PILs filing	_		• • •		
3					
<u>24</u> 25					Table 2
26 Expected Income Tax Rate	es for 2003 a	nd Capital Ta	x Exemption	s for 2003	
27 Income Range		0		225,001	
28 Expected Rates	Vaar	to		to	>700,000
30 Income Tax Rate	Year	250,000		700,000	
31 Current year					
32 Federal (Includes surtax)					
33 Ontario					
34 Blended rate	2003	18.62%		32.12%	36.62%
36 Capital Tax Rate	2003	0.300%			
37 LCT rate	2003	0.225%			
38 Surtax	2003	1.12%			
Ontario Capital Tax	MAX	5,000,000			
Exemption *** 2003	\$5MM	0,000,000			
Federal Large Corporations Tax	MAX	10,000,000			
40 Exemption *** 2003	\$10MM	10,000,000			
***Allocation of exemp	ptions mus	st comply w	ith the Boa	ard's instru	uctions
regarding regulated a	ctivities.				
13					Table 3
Input Information from Uti	lity's Actual		ırns		
15 Income Range		0		225,001	. 700 000
16 17	Year	to 250,000		to 700,000	>700,000
Income Tax Rate	ı Gai	200,000		1 30,000	
9 Current year	2003				
Federal (Includes surtax)					
51 Ontario		40.0001		00.1001	00.0001
52 Blended rate		18.62%		32.12%	36.62%
54 Capital Tax Rate		0.300%			
55 LCT rate		0.225%			
		1.12%			
56 Surtax	MAX	3,719,989			
Ontario Capital Tax	_	5,. 15,555			
Ontario Capital Tax Exemption *	\$5MM				
Ontario Capital Tax Exemption * Federal Large	\$5MM MAX	2 93/1 7/17			
Ontario Capital Tax Exemption * Federal Large Corporations Tax		2,934,747			
Ontario Capital Tax Exemption * Federal Large Corporations Tax Exemption *	MAX \$10MM		cation cal	culations i	n your
Ontario Capital Tax Exemption * Federal Large Corporations Tax Exemption * * Include copies of the submission: Ontario	MAX \$10MM	c return allo			n your
Ontario Capital Tax Exemption * Federal Large Corporations Tax Exemption *	MAX \$10MM	c return allo			n your
Ontario Capital Tax Exemption * Federal Large Corporations Tax Exemption * * Include copies of the	MAX \$10MM	c return allo			n your

	A	В	С	D	Е	F	G	Н	I	J	K	L	M	N	0
1	PILs TAXES - EB-2010-														
2	Analysis of PILs Tax Account	1562:													
3	Utility Name: West Perth Powe	er													Version 2009.1
4	Reporting period: 2003				Sign Convention	on: 4	for increase; -	for	decrease						0
5															
6															
7															
8	Year start:		01/08/2001		01/01/2002		01/01/2003		01/01/2004		01/01/2005		01/01/2006		
9	Year end:		31/12/2001		31/12/2002		31/12/2003		31/12/2004		31/12/2005		30/04/2006		Total
10															
11	Opening balance:	=	0		0		0		0		0		0		0
	Board-approved PILs tax	+/-													
12	proxy from Decisions (1)						0		0		0				0
	PILs proxy from April 1, 2005														
13	- input 9/12 of amount		_										_		0
	True-up Variance	+/-													
14	Adjustment Q4, 2001 (2)		_				0						_		0
	True-up Variance	+/-													
15	Adjustment (3)				0								0		0
	Deferral Account Variance														
16	Adjustment Q4, 2001 (4)										0				0
	Deferral Account Variance	+/-													
17	Adjustment (5)				0								0		0
	Adjustments to reported	+/-													
18	prior years' variances (6)														0
19	Carrying charges (7)	+/-													0
	PILs billed to (collected	-													
20	from) customers (8)		0_												0
21															
22	Ending balance: # 1562		0		0		0		0		0		0		0
23	1 - '														

26 Uncollected PILs

24 25

36

37

42

64 65

67

68

75 76

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

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

- 31 32 33 (1) (i) From the Board's Decision - see Inclusion in Rates, Part III of the TAXCALC spreadsheet for Q4 2001 and 2002. 34 Please insert the Q4, 2001 proxy in column C even though it was approved effective March 1, 2002. 35 If the Board gave more than one decision in the year, calculate a weighted average proxy.
 - (ii) If the Board approved different amounts, input the Board-approved amounts in cells C13 and E13.
 - (iii) Column G In 2003, the initial estimate should include the Q4 2001 PILs tax proxy and the 2002 PILs tax proxy.
 - (iv) Column I The Q4 2001 PILs tax proxy was removed from rates on April 1, 2004 and the 2002 PILs tax proxy remained.
 - (v) Column K The 2002 PILs tax proxy applies to January 1 to March 31, 2005, and the new 2005 PILs tax proxy from April 1 to December 31, 2005.
 - (vi) Column M The 2005 PILs tax proxy will used for the period from January 1 to April 30, 2006.
 - (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 trued up in 2002, 2003 and for the period January 1- March 31, 2004. Input the variance in the whole year reconcilation.
- 43 45 (3) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I132, of the TAXCALC spreadsheet. 46 47 The true-up will compare to the 2002 proxy for 2002, 2003, 2004 and January 1 to March 31, 2005.
- 48 (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 49 50 trued up in 2002, 2003 and for the period January 1- March 31, 2004. Input the deferral variance in the whole year reconciliation.
- 51 (5) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I181, of the TAXCALC spreadsheet. 52 53 The true-up will compare to the 2002 proxy for 2002, 2003, 2004 and January 1 to March 31, 2005.
- 54 55 56 57 (6) The correcting entry should be shown in the year the entry was made. The true-up of the carrying charges will have to be reviewed.
 - (7) Carrying charges are calculated on a simple interest basis.
- (8) (i) PILs collected from customers from March 1, 2002 to March 31, 2004 were based on a fixed charge and a volumetric charge recovery by class. The PILs rate 58 59 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 60 61 62 63 2002 PILs tax proxy recovered by the volumetric rate by class as calculated on sheet 7 of the 2004 RAM. The 2005 PILs tax proxy is being recovered on a volumetric basis by class.
 - (ii) Collections should equal: (a) the actual volumes/ load (kWhs, kWs, Kva) for the period (including net unbilled at period end), multiplied by the PILs volumetric proxy rates by class (from the Q4, 2001and 2002 RAM worksheets) for 2002, 2003 and January 1 to March 31, 2004; plus, (b) customer counts by class in the same period multiplied by the PILs fixed charge rate components.
 - In 2004, use the Board-approved 2002 PILs proxy, recovered on a volumetric basis by class as calculated by the 2004 RAM, sheet 7, for the period April 1 to December 31, 2004, and add this total to the results from the sentence above for January 1 to March 31, 2004.
 - In 2005, use the Board-approved 2005 PILs proxy, recovered on a volumetric basis by class as calculated by the 2005 RAM, sheet 4, for the period April 1 to December 31, 2005. To this total, the 2004 volumetric PILs proxy rate by class should be used to calculate the recovery for the period January 1 to March 31, 2005.
 - (9) Any interim PILs recovery from Board Decisions will be recorded in APH Account # 1590. Final reconciliation of PILs proxy taxes will have to include amounts from 1562 and from 1590.

	A	В	С	D	Е
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"				Version 2004.2
	REGULATORY INFORMATION (REGINFO)				RRR # 2.1.8
	Utility Name: West Perth Power			Colour Code	
	Reporting period: 2004			Input Cell	
5				Formula in Cell	
	Days in reporting period:	366	days		
	Total days in the calendar year:	366	days		
8	D A OLYOPOUND				
	BACKGROUND Has the utility reviewed section 149(1) ITA to				
11	confirm that it is not subject to regular corporate				
	tax (and therefore subject to PILs)?		Y/N	Υ	
10	, ,		.,,,		
	Was the utility recently acquired by Hydro One		>//>		
15	and now subject to s.89 & 90 PILs?		Y/N	N	
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	OCT	Y/N	Υ	
20	shared among the corporate group?	LCT	Y/N	Υ	
21	Please identify the % used to allocate the OCT and LCT exemptions in	OCT		100%	
	Cells C65 & C74 in the TAXCALC spreadsheet.	LCT		100%	
20	Accounting Year End		Date	31-Dec-03	
20			Date	31-Dec-03	
	MARR NO TAX CALCULATIONS				Regulatory
	SHEET #7 FINAL RUD MODEL DATA				Income
	(FROM 1999 FINANCIAL STATEMENTS)				
30	USE BOARD-APPROVED AMOUNTS				
-	Rate Base (wires-only)			2,637,626	
υZ					
33	Common Equity Ratio (CER)			50.00%	
35	1-CER			50.00%	
37	Target Return On Equity			9.88%	
	Debt rate			7.25%	
70					
TΖ	Market Adjusted Revenue Requirement			225,913	
43	1999 return from RUD Sheet #7			143,172	143,172
45	Total Incremental revenue			82,741	
46	Input: Board-approved dollar amounts phased-in				
47	Amount allowed in 2001			0	0
48	Amount allowed in 2002			55,160	55,160
49	Amount allowed in 2003 and 2004 (will be zero due to Bill 210			_	0
50	unless authorized by the Minister and the Board)			20 574	00.574
51 52				36,571 0	36,571
53	Total Regulatory Income				234,903
54	Total Regulatory Infome				204,900
-	Equity				
56	• •			1,318,813	
	Return at target ROE				
58				130,299	-
	Debt				
60	Description of the section (CAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAA			1,318,813	
61	Deemed interest amount in 100% of MARR			OF 64.4	
	Phase-in of interest - Year 1 (2001)			95,614	
64	((D43+D47)/D41)*D61			60,595	
	Phase-in of interest - Year 2 (2002)			00,090	
66	((D43+D47+D48)/D41)*D61			83,941	
	Phase-in of interest - Year 3 (2003) and forward			33,311	
68	((D43+D47+D48)/D41)*D61 (due to Bill 210)			83,941	
69					
70				95,614	
71					

_										
Ļ	A A	В	C	D E	F G	Н	1	J	K	L
	SECTION 93 PILS TAX GROSS-UP "SIMPIL"	ITEM	Initial		\vdash	-	M of F	M of F	M of F	oxdot
	DEFERRAL/VARIANCE ACCOUNTS		Estimate				Filing	Filing	Filing	
	TAX CALCULATIONS (TAXCALC)						Variance	Variance	(1)	\vdash
	("Wires-only" business - see Tab TAXREC)						K-C	Explanation	(June)	\vdash
6	RRR # 2.1.8	-	•				•		Version 2004.2	\vdash
	Heller Mana Mart Barth Barrer		\$			+	\$		\$	\vdash
	Utility Name: West Perth Power									
	Reporting period: 2004	000							Column	<u> </u>
	Days in reporting period:	366	days						Brought	<u> </u>
11	Total days in the calendar year:	366	days			-			From TAXREC	
12		-				-			IAXREC	
	I) CORPORATE INCOME TAXES									\vdash
14	I) CORPORATE INCOME TAXES									\vdash
	Regulatory Net Income REGINFO E53	1	234,903				-234,903		0	
16	Regulatory Not moonie Resilit o 200	<u> </u>	204,000				204,000		· ·	
	BOOK TO TAX ADJUSTMENTS									
18										
	Additions:									
	Depreciation & Amortization	2	145,101				-145,101		0	
	Employee Benefit Plans - Accrued, Not Paid	3	,				0		0	
	Tax reserves - beginning of year	4					0		0	
	Reserves from financial statements - end of year	4					0		0	
	Regulatory Adjustments - increase in income	5	0			İ	0		0	
	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					0		0	
29	Other Additions (not "Material") "TAXREC 2"	6					0		0	
30										
	Deductions: Input positive numbers					1				
	Capital Cost Allowance and CEC	7	87,480			-	-87,480		0	
	Employee Benefit Plans - Paid Amounts	8				_	0		0	ш
	Items Capitalized for Regulatory Purposes	9	0				0		0	
	Regulatory Adjustments - deduction for tax purposes in Item 5	10	0				0		0	
	Interest Expense Deemed/ Incurred	11	95,614				-95,614		0	
	Tax reserves - end of year	4					0		0	
	Reserves from financial statements - beginning of year	4					0		0	
	Contributions to deferred income plans	3					0		0	
	Contributions to pension plans	3					0		0	
	Interest capitalized for accounting but deducted for tax	11					0		0	
	Other Deductions (See Tab entitled "TAXREC")	40					0		0	
43	"Material" Items from "TAXREC" worksheet	12					0		0	
44 45	Other Deductions (not "Material") "TAXREC"	12					0		0	_
46	Material Items from "TAXREC 2" worksheet	12 12	27,580				14,955		14,955	\vdash
47	Other Deductions (not "Material") "TAXREC 2"	12	27,580			-	-27,580		U	\vdash
48	TAXABLE INCOME/ (LOSS)	1	169,330		 	-	-575,723	Before loss C/F	-14,955	\vdash
49	TAXABLE INCOINE/ (LOSS)		109,330				-313,123	Delote 1033 C/I	-14,333	\vdash
	BLENDED INCOME TAX RATE	 				1				H
	Tab Tax Rates - Regulatory from Table 1; Actual from Table 3	13	18.62%	-	 	+	#DIV/0!		#DIV/0!	-1
52	Tab Tax Nation (Nogulatory from Table 1, Notal from Table 0	10	10.0270				#B1770.		#B1470.	
	REGULATORY INCOME TAX	1	31,529		 	+	-31,529	Actual	0	М
54		1	0.,020			1	0.,020	, lotaui		\Box
55		1		1						
_	Miscellaneous Tax Credits	14				1	0	Actual	0	
57		1						, 101041		
58	Total Regulatory Income Tax	1	31,529	i			-31,529	Actual	0	
59		1	,-20	i i		1	,0		, and the second	\Box
60		1		1						
	II) CAPITAL TAXES									
62		1				İ				
	Ontario					L				ال
	Base	15	2,637,626				-2,637,626		0	
	Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3	16	5,000,000			I	-5,000,000		0	
	Taxable Capital		0				-7,637,626	-	0	
67										
	Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	17	0.3000%				0.0000%		0.3000%	
69						1				ш
70	Ontario Capital Tax	1	0				0		0	
71		1				_				
_	Federal Large Corporations Tax	1			$\vdash \vdash$	1				ш
	Base	18	2,637,626		\vdash		-2,637,626		0	Щ
	Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3	19	10,000,000		\vdash		-10,000,000		0	ш
	Taxable Capital	1	0		\vdash		-12,637,626		0	ш
76	D. T. D. D. L. T. D.				\vdash	-				\sqcup
	Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	20	0.2250%		\vdash	-	-0.0250%		0.2000%	\vdash
78	Organization of the Company of the C	1			\vdash	+	_		_	
	Gross Amount of LCT before surtax offset (Taxable Capital x Rate)	- 0.4	0		\vdash	-	0		0	\vdash
	Less: Federal Surtax 1.12% x Taxable Income	21	0		\vdash	+	0		0	$\vdash\vdash$
81	Not I CT	-			\vdash	+				$\vdash\vdash$
83	Net LCT	-	0		\vdash	+	0		0	$\vdash\vdash$
os	<u> </u>	1	i .	1		1				

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1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	ITEM	Initial		_	•	Ď		M of F	M of F	M of F	Ė
	DEFERRAL/VARIANCE ACCOUNTS	. ı LIVI	Estimate						Filing	Filing	Filing	\vdash
			⊏stimate				-	Н			riing	\vdash
	TAX CALCULATIONS (TAXCALC)						-		Variance	Variance	(1	
	("Wires-only" business - see Tab TAXREC)								K-C	Explanation	(June)	
	RRR # 2.1.8							Ш			Version 2004.2	ш
6			\$						\$		\$	
84	III) INCLUSION IN RATES											
85												
	Income Tax Rate used for gross- up (exclude surtax)		18.62%									
87	, , , , , , , , , , , , , , , , , , ,											
	Income Tax (proxy tax is grossed-up)	22	38,743							Actual 2004	0	
89	LCT (proxy tax is grossed-up)	23	00,140							Actual 2004	0	
	Ontario Capital Tax (no gross-up since it is deductible)	24	0							Actual 2004	0	
91	Ornano Capitar Tax (no gross-up since it is deductible)	27	U							Actual 2004	U	
92												
	Total Bill a few Data Adjustment MUST ACREE MITH 2002	25	20.742							A stual 2004	0	
	Total PILs for Rate Adjustment MUST AGREE WITH 2002	25	38,743							Actual 2004	0	
94	RAM DECISION											
95												
96												
	IV) FUTURE TRUE-UPS											
98	IV a) Calculation of the True-up Variance								DR/(CR)			
99	In Additions:											
100	Employee Benefit Plans - Accrued, Not Paid	3							0			
101	Tax reserves deducted in prior year	4							0			
	Reserves from financial statements-end of year	4							0			
	Regulatory Adjustments	5							0			
	Other additions "Material" Items TAXREC	6							0			
	Other additions "Material" Items TAXREC 2	6							0			
	In Deductions - positive numbers	, i							0			
	Employee Benefit Plans - Paid Amounts	8							0			\vdash
	Items Capitalized for Regulatory Purposes	9							0			
	Regulatory Adjustments	10							0			\vdash
	Interest Adjustment for tax purposes (See Below - cell I204)	11							0			\vdash
												\vdash
	Tax reserves claimed in current year	4							0			\vdash
	Reserves from F/S beginning of year	4							0			
	Contributions to deferred income plans	3										
	Contributions to pension plans	3							0			
	Other deductions "Material" Items TAXREC	12							0			
	Other deductions "Material" Item TAXREC 2	12							14,955			
117												
	Total TRUE-UPS before tax effect	26						=	-14,955			
119												
	Income Tax Rate (excluding surtax) from 2004 Utility's tax return							Х	18.62%			
121												
122	Income Tax Effect on True-up adjustments							=	-2,785			
123												
124	Less: Miscellaneous Tax Credits	14							0			
125												
	Total Income Tax on True-ups								-2,785			
127									,			
	Income Tax Rate used for gross-up (exclude surtax)								18.62%			
129	Thousand Tax Nate about for groots up (excitate surtax)								10.0270			
	TRUE-UP VARIANCE ADJUSTMENT								-3,422			
131	TRUE-OF VARIANCE ADJUSTMENT								-3,422			
131	IV b) Coloulation of the Deferral Assount Variance squard by											
400	IV b) Calculation of the Deferral Account Variance caused by											
132	changes in legislation											
133												
	REGULATORY TAXABLE INCOME /(LOSSES) (as reported in the initial											
	estimate column)							=	169,330			
135												
	REVISED CORPORATE INCOME TAX RATE							Х	18.62%			
137												
	REVISED REGULATORY INCOME TAX							=	31,529			
139												
	Less: Revised Miscellaneous Tax Credits								0			
141												
	Total Revised Regulatory Income Tax							ı	31,529			
143												
	Less: Regulatory Income Tax reported in the Initial Estimate Column (Cell									·		
144	C58)	L					L		31,529		<u> </u>	I
145												
	Regulatory Income Tax Variance							=	0			
147												
	Ontario Capital Tax											
	Base							=	2,637,626			
	Less: Exemption from tab Tax Rates, Table 2, cell C39							-	5,000,000			
	Revised deemed taxable capital							=	-2,362,374			-1
152									2,002,074			\vdash
	Rate - Tab Tax Rates cell C54							Х	0.3000%			\vdash
154	1100 - 100 100 1000 0011 004							^	0.3000%			
	Revised Ontario Capital Tay								0			\vdash
105	Revised Ontario Capital Tax							=	0			
450	Less: Ontario Capital Tax reported in the initial estimate column (Cell											
	C70)							-	0			$\vdash \vdash$
	Regulatory Ontario Capital Tax Variance							=	0			Щ
158	F 1 1107											ш
	Federal LCT											
	Base								2,637,626			
	Less: Exemption from tab Tax Rates, Table 2, cell C40							-	50,000,000			
	Revised Federal LCT							=	-47,362,374			
163												ليلا

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1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	ITEM	Initial	_	_		_		M of F	M of F	M of F	_
	DEFERRAL/VARIANCE ACCOUNTS		Estimate						Filing	Filing	Filing	
	TAX CALCULATIONS (TAXCALC)								Variance	Variance	9	
	("Wires-only" business - see Tab TAXREC)								K-C	Explanation	(June)	
	RRR # 2.1.8								10	Explanation	Version 2004.2	
6	THAT I ZITIO		\$						\$		\$	
	Rate (as a result of legislative changes) tab 'Tax Rates' cell C51		•						0.2000%		Ψ	
165	Trace (as a result of legislative chariges) tab Tax Traces cell 031			1					0.200070			
	Gross Amount								0			
	Less: Federal surtax			1				_	0			
	Revised Net LCT							=	0			
169	INEVISED INEL ECT			1				_	U			
	Less: Federal LCT reported in the initial estimate column (Cell C82)			1				_	0			
_	Regulatory Federal LCT Variance			1				=	0			
172	regulatory rederal EOT variance							_	- O			
	Actual Income Tax Rate used for gross-up (exclude surtax)	l		+					18.62%			
174	Actual income Tax Nate used for gross-up (exclude surfax)			1					10.02 /0			
	Income Tax (grossed-up)			1 -				+	0			
	LCT (grossed-up)							+	0			
	Ontario Capital Tax			1				+	0			
178	Ontario Capital Tax			1				-	U			
	DEFERRAL ACCOUNT VARIANCE ADJUSTMENT			1				=	0			
180	DEI ERRAE ACCOUNT VARIANCE ADUCCIMENT							_	- O			
	TRUE-UP VARIANCE (from cell I130)			1				+	-3,422			
182	TROE-OF VARIANCE (HOIR CERTISO)							_	0,422			
	Total Deferral Account Entry (Positive Entry = Debit)			1				=	-3.422			
	(Deferral Account Variance + True-up Variance)							_	-5,422			
185	(Deterral Account Variance + True-up Variance)											
186				1								
187				+								
	V) INTEREST PORTION OF TRUE-UP											
	Variance Caused By Phase-in of Deemed Debt											
190	Variance Caused by Phase-in or Deemed Debt			1								
	Total deemed interest (REGINFO)								0			
	Interest phased-in (Cell C36)								95,614			
193	interest phased-in (Cell C30)			1					33,014			
	Variance due to phase-in of debt component of MARR in rates	l		+					-95,614			
195	according to the Board's decision			1					-33,014			
196	according to the Board's decision	l		+								
	Other Interest Variances (i.e. Borrowing Levels			1								
198												
	Interest deducted on MoF filing (Cell K36+K41)			1					0			
	Total deemed interest (REGINFO CELL D61)	l		+					0			
201	Total deemed interest (INEGIIVI O OLLE DOT)			1					U			
	Variance caused by excess debt	l		+					0			
202	Variation badded by excess debt			1					U			
	Interest Adjustment for Tax Purposes (carry forward to Cell I110)	l		+					0			
205	interest Aujustinent for Tax Fulposes (carry forward to Cell 1110)			1					U			
	Total Interest Variance	l		+					-95.614			
207	Total litterest variables			+					-33,014			\vdash
207		1		1							I	

		_	^	ь.	-	
—	A	В	C	D	E	F
	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	M of F	Non-wires	Wires-only	
	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
4	RRR # 2.1.8		Return			
5					Version 2004.2	
6	Section A: Identification:					
	Utility Name: West Perth Power					
	Reporting period: 2004					
	Taxation Year's start date: January 1st, 2004					
	Taxation Year's end date: December 31st, 2004		000	dans		
	Number of days in taxation year:		366	days		
12						
13	Please enter the Materiality Level :		3,297	< - 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			
	(Please complete the questionnaire in the Background question	naire v	orksheet.)			
19						
	Note: Carry forward Wires-only Data to Tab "TAXCALC" Column K					
21	,					
	Section B: Financial statements data:					
23	Input unconsolidated financial statement data submitted with Tax re	turne				
24	The actual categories of the income statements should be used.	turris.				
		toroot c	venance and province	on for income toy		
	If required please change the descriptions except for amortization, in	neresi t	Apansa anu provisi	on for income tax		
26	Places onter the non-wire exercised exercises	the	arom outous - 1' "	trooto all amazini		
27	Please enter the non-wire operation's amount as a positive number,			u eats all amounts		
28	in the "non-wires elimination column" as negative values in TAXREC	and [A	AXKEUZ.			
29	•					
	Income:	ļ				
31	Energy Sales	+			0	
32	Distribution Revenue	+			0	
33	Other Income	+			0	
34	Miscellaneous income	+			0	
35		+			0	
36	Revenue should be entered above this line					
37						
	Costs and Expenses:					
39	Cost of energy purchased	-			0	
40	Administration	_			0	
41	Customer billing and collecting	-			0	
42	Operations and maintenance	-			0	
43	Amortization	-			0	
44		-			0	
_	Ontario Capital Tax					
	Community Relations	-			0	
	Regulatory and Professional	-			0	
47		-			0	
48		-			0	
49						
50	Net Income Before Interest & Income Taxes EBIT	=	0	0	0	
51	Less: Interest expense for accounting purposes	-			0	
52	Provision for payments in lieu of income taxes	-			0	
53	Net Income (loss)	=	0	0	0	
	(The Net Income (loss) on the MoF column should equal to the net income					
54	(loss) per financial statements on Schedule 1 of the tax return.					
55						
56	Section C: Reconciliation of accounting income to taxable incor	me				
57	From T2 Schedule 1					
58	BOOK TO TAX ADDITIONS:					
	Provision for income tax	+	0	0	0	
	Federal large corporation tax	+	- V	, and the second	0	
	Depreciation & Amortization	+	0	0	0	
	Employee benefit plans-accrued, not paid	+	0	0	0	
	Tax reserves - beginning of year	+	0		0	
	Reserves from financial statements- end of year	+	0		0	
	Regulatory adjustments	+	U	U	0	
			0	^	0	
	Material addition items from TAXREC 2	+				
	Other addition items (not Material) from TAXREC 2	+	0	0	0	
68	2 / · · · /	ļ .				
69	Subtotal		0	0	0	
70	0.11					
	Other Additions: (Please explain the nature of the additions)	ļ				
	Recapture of CCA	+			0	
	Non-deductible meals and entertainment expense	+			0	
74	Capital items expensed	+			0	
75		+			0	
76		+			0	
77		+			0	
78		+			0	
79	Total Other Additions	=	0	0	0	
80						
81	Total Additions	=	0	0	0	
82						
83	Recap Material Additions:					
84			0	0	0	
85			0		0	
86			0		0	
87			0		0	
			0			
88						
89 90			0		0	
	Total Other additions a masteriality level		0		0	
	Total Other additions >materiality level		0		0	
	Other deductions (less than materiality level)		0			
	Total Other Additions		0	0	0	
94		<u> </u>				

	A	В	С	D	Е	F
1	SECTION 93 PILS TAX GROSS-UP "SIMPIL"	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	RRR # 2.1.8		Return			
5					Version 2004.2	
	BOOK TO TAX DEDUCTIONS:					
	Capital cost allowance	-			0	
	Cumulative eligible capital deduction	-			0	
	Employee benefit plans-paid amounts Items capitalized for regulatory purposes	-			0	
	Regulatory adjustments :	-			0	
101		-			0	
102		-			0	
103	Tax reserves - end of year	ı	0	0	0	
	Reserves from financial statements- beginning of year		0	0	0	
	Contributions to deferred income plans	-			0	
	Contributions to pension plans	-			0	
	Interest capitalized for accounting deducted for tax Material deduction items from TAXREC 2	-		0	0 14,955	
	Other deduction items (not Material) from TAXREC 2	-	0	0	14,955	
110			· ·	· ·	Ü	
111	Subtotal	=	0	0	14,955	
112	Other deductions (Please explain the nature of the deductions)					
	Charitable donations - tax basis				0	
114		-			0	
115		-			0	
116					0	
117 118	Total Other Deductions	-	0	0	0	
119	Total Other Doddollone		U	U		
120	Total Deductions	=	0	0	14,955	
121					,500	
	Recap Material Deductions:					
123			0	0	0	
124			0	0	0	
125			0	0	0	
126 127			0	0	0	
	Total Other Deductions exceed materiality level		0	0	0	
	Other Deductions less than materiality level		0	0	0	
	Total Other Deductions		0	0	0	
131						
132	TAXABLE INCOME	=	0	0	-14,955	
	DEDUCT:					
134		-			0	
135	Net capital loss applied positive number	-			0	
136	NET TAXABLE INCOME	=	0	0	-14.955	
138		_	U	0	-14,555	
	FROM ACTUAL TAX RETURNS					
	Net Federal Income Tax (Must agree with tax return)	+			0	
141	Net Ontario Income Tax (Must agree with tax return)	+			0	
142		=	0	0	0	
143		-	0	_	0	
_	Total Income Tax	=	0	0	0	
145	FROM ACTUAL TAX RETURNS					
147			#DIV/0!		#DIV/0!	
	Net Ontario Income Tax Rate (Must agree with tax return)		#DIV/0!		#DIV/0!	
149			#DIV/0!		#DIV/0!	
150						
	Section D: Detailed calculation of Ontario Capital Tax					
152						
	ONTARIO CAPITAL TAX (From Ontario CT22)					
	(From Ontario CT23) PAID-UP CAPITAL					
156						
	Paid-up capital stock	+			0	
158	Retained earnings (if deficit, deduct)	+/-			0	
159	Capital and other surplus excluding	+			0	
	appraisal surplus	+			0	
	Loans and advances	+			0	
	Bank loans Bankers acceptances	+			0	
	Bankers acceptances Bonds and debentures payable	+			0	
	Mortgages payable	+			0	
	Lien notes payable	+			0	
167	Deferred credits	+			0	
	Contingent, investment, inventory and similar reserves	+			0	
	Other reserves not allowed as deductions	+			0	
	Share of partnership(s), joint venture(s) paid-up capital	+	^	^	0	
171	Sub-total Subtract:	=	0	0	0	
1/2	Amounts deducted for income tax purposes in excess of amounts	_				
173	booked				0	, ,
1	Deductible R&D expenditures and ONTTI costs deferred for	-			Ü	
174	income tax				0	
175		=	0	0	0	
176						
	ELIGIBLE INVESTMENTS					
178						
	Bonds, lien notes, interest coupons Mortgages due from other corporations	+			0	
	Mortgages due from other corporations Shares in other corporations	+			0	
	Loans and advances to unrelated corporations	+			0	
182					0	
	Eligible loans and advances to related corporations	+				
183	Share of partnership(s) or joint venture(s) eligible investments	+			0	

	A	В	С	D	E	F
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	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	RRR # 2.1.8		Return			
5					Version 2004.2	
186	Total Eligible Investments	=	0	0	0	
187						

	Δ	n	•	<u> </u>	_	_
-	A A	В	C	D	E .	F
1	SECTION 93 PILS TAX GROSS-UP "SIMPIL"	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	RRR # 2.1.8		Return			
5					Version 2004.2	
188						
189	TOTAL ASSETS					
190						
191	Total assets per balance sheet	+			0	
192	Mortgages or other liabilities deducted from assets	+			0	
193	Share of partnership(s)/ joint venture(s) total assets	+			0	
194	Subtract: Investment in partnership(s)/joint venture(s)	-			0	
195						
196	Total assets as adjusted	=	0	0	0	
197						
198	Add: (if deducted from assets)					
	Contingent, investment, inventory and similar reserves	+			0	
200	Other reserves not allowed as deductions	+			0	
201	Subtract:				0	
	Amounts deducted for income tax purposes in excess of amounts	_				
202	booked				0	
	Deductible R&D expenditures and ONTTI costs deferred	-			0	
203	for income tax					
204	'' '	-			0	
205	Add or subtract: Other adjustments	+/-			0	
206						
207	Total Assets	=	0	0	0	
208						
209						
210	Investment Allowance		0	0	0	
211						
212	Taxable Capital					
213						
	Net paid-up capital	+	0	0	0	
_	Subtract: Investment Allowance	-	0	0	0	
216						
217	Taxable Capital	=	0	0	0	
218						
	Capital Tax Calculation					
	Deduction from taxable capital up to maximum of \$5,000,000		0	0	0	
221	(Input in tab Tax Rates)					
222	Net Taxable Capital		0	0	0	
223						
224	Rate		0.3000%	0.3000%	0.3000%	
225					200	
	Days in taxation year		366	366	366	
227	Divide days by 366		1.00	1.00	1.00	
228	Outside Oscillat Tour (March assessmith OTOO sections)		0	0		
229	Ontario Capital Tax (Must agree with CT23 return)		0	0	0	
230	Ocadica E. Batallad calculation of Lawre Commention Ton					
	Section E: Detailed calculation of Large Corporation Tax					
232	LARGE CORPORATION TAX					
	(From Federal Schedule 33)					
_	CAPITAL					
	ADD:					
230	Reserves that have not been deducted in computing income for the					
237	year under Part I	+			0	
	Capital stock	+			0	
	Retained earnings	+			0	
	Contributed surplus	+			0	
	Any other surpluses	+			0	
	Deferred unrealized foreign exchange gains	+			0	
	All loans and advances to the corporation	+			0	
	All indebtedness- bonds, debentures, notes, mortgages, bankers				Ů	
244	acceptances, or similar obligations	+			0	
	Any dividends declared but not paid	+			0	
	All other indebtedness outstanding for more than 365 days	+			0	
247	, i					
248	Subtotal	=	0	0	0	
249						
	DEDUCT:					
251	Deferred tax debit balance	-			0	
252	Any deficit deducted in computing shareholders' equity	-			0	
	Any patronage dividends 135(1) deducted in computing income					
	under Part I included in amounts above				0	
254	Deferred unrealized foreign exchange losses	-			0	
255	<u> </u>					
256	Subtotal	=	0	0	0	
257						
	Capital for the year		0	0	0	
259		_				

	A	В	С	D	Е	F
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	M of F	Non-wires	Wires-only	
2	TAX RETURN RECONCILIATION (TAXREC)	LINE	Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax	Eliminations	Return	
_	RRR # 2.1.8		Return		Keturn	
5	KKK # 2.1.8		Return		Version 2004.2	
_					version 2004.2	
	INVESTMENT ALLOWANCE					
261						
	Shares in another corporation	+			0	
	Loan or advance to another corporation	+			0	
	Bond, debenture, note, mortgage, or	+			0	
	similar obligation of another corporation	+			0	
	Long term debt of financial institution	+			0	
267	Dividend receivable from another corporation	+			0	
268	Debts of corporate partnerships that were not exempt from tax under Part I.3	+			0	
269	Interest in a partnership	+			0	
270	·					
271	Investment Allowance	=	0	0	0	
272						
273						
274	TAXABLE CAPITAL					
275						
	Capital for the year	=	0	0	0	
277			-	-	•	
	Deduct: Investment allowance	-	0	0	0	
279	Doddon mroomon anonanos		Ü	Ü	· ·	
280	Taxable Capital for taxation year	=	0	0	0	
281	Taxable capital for taxation year		Ü		Ü	
	Deduct: Capital Deduction - maximum of \$50,000,000	-		0	0	
283	(Input in tab 'Tax Rates')			Ü	· ·	
284	Taxable Capital	=	0	0	0	
285	Tuxubic Supriui		U	0	U	
	Rate 0.225% in 2002 and 2003; 0.200% in 2004		0.20000%	0.20000%	0.20000%	
287	Trate 0.223 /6 III 2002 and 2003, 0.200 /6 III 2004		0.2000070	0.2000070	0.2000070	
	Days in year		366	366	366	
	Divide days by 366		1,0000	1.0000	1.0000	
290	Divide days by 300		1.0000	1.0000	1.0000	
291	Gross Part I.3 Tax LCT (Must agree with tax return)	=	0	0	0	
292	Gloss Fait i.3 Tax LCT (Must agree with tax return)	-	U	U	Ü	
	Federal Surtax Rate		1.1200%	1.1200%	1.1200%	
294	1 Odorai Odrian italo		1.120078	1.1200 /8	1.1200/8	
	Less: Federal Surtax = Actual Surtax from tax return	-			0	
296	Less. I eueral outlax = Actual Surtax IIOIII tax IetuIII				U	
	Net Part I.3 Tax - LCT Payable (Must agree with tax return)		0	0	0	
	(If surtax is greater than Gross LCT, then zero)	=	U	U	U	
299	In suriax is greater than Gloss LOT, then Zeloj	-				
	Section F: Income and Capital Taxes	-				
301	Deciron 1 . Income and Capital Taxes					
	RECAP FROM ABOVE:	1				
	Total Income Taxes		0	0	0	
	Ontario Capital Tax	+	0	0	0	
	Federal Large Corporations Tax	+	0	0	0	
306	i cuciai Laige Cuipuidiiulis Tax	+	U	U	U	
307	Total income and conital tayon	-	0	0	0	
	Total income and capital taxes	=	0	0	0	
308						

	A	В	С	D	E	F
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	M of F	Non-wires	Wires-only	·
2	Tax and Accounting Reserves		Corporate	Eliminations	Tax	
	For MoF Column of TAXCALC		Tax		Return	
4	(for "wires-only" business - see s. 72 OEB Act)		Return			
	RRR # 2.1.8				Version 2004.2	
6	Heller Name West Bands Basses					
	Utility Name: West Perth Power Reporting period: 2004					
9	Reporting period: 2004					
	TAX RESERVES					
11						
12	Beginning of Year:					
13					0	
	Reserve for doubtful accounts ss. 20(1)(I)				0	
	Reserve for goods & services ss.20(1)(m)				0	
	Reserve for unpaid amounts ss.20(1)(n) Debt and share issue expenses ss.20(1)(e)				0	
	Other				0	
	Other				0	
20					0	
21					0	
	Total (carry forward to the TAXREC worksheet)		0	0	0	
23						
	End of Year:				2	
25	Reserve for doubtful accounts ss. 20(1)(I)				0	
	Reserve for goods & services ss.20(1)(n)				0	
	Reserve for unpaid amounts ss.20(1)(n)				0	
	Debt and share issue expenses ss.20(1)(e)				0	
	Other				0	
	Other				0	
32					0	
33					0	
	Insert line above this line		0	0	0	
36	Total (carry forward to the TAXREC worksheet)		0	0	0	
37						
_	FINANCIAL STATEMENT RESERVES					
39						
	Beginning of Year:					
41					0	
42					0	
	Environmental				0	
	Allowance for doubtful accounts Inventory obsolescence				0	
	Property taxes				0	
	Other				0	
48	Other				0	
49					0	
	Total (carry forward to the TAXREC worksheet)		0	0	0	
51	Find of Voor					
53	End of Year:	-			0	
54					0	
	Environmental				0	
	Allowance for doubtful accounts				0	
	Inventory obsolescence				0	
	Property taxes				0	
	Other				0	
	Other				0	
61	Inpart line above this line				0	
	Insert line above this line Total (carry forward to the TAXREC worksheet)		0	0	0	
64	Carry lorward to the TAXINEC WORKSHEEL)		U	U	U	
	I		1			

	A	В	С	D	Е	F
1	<u> </u>	D	U	D		
2	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	M of F	Non-wires	Wires-only	
3	TAX RETURN RECONCILIATION (TAXREC 2)		Corporate	Eliminations	Tax	
	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
5	RRR # 2.1.8		Return			
6					Version 2004.2	
7	Heller Names West Double Double					
	Utility Name: West Perth Power Reporting period: 2004					
	Number of days in taxation year:		366			
11	Materiality Level:		3,297			
12			,			
	Section C: Reconciliation of accounting income to taxable income					
	Add:					
15	Recapture of capital cost allowance	+			0	
	Gain on sale of eligible capital property Income or loss for tax purposes- joint ventures or partnerships	+			0	
	Loss in equity of subsidiaries and affiliates	+			0	
	Loss on disposal of assets	+			0	
	Charitable donations	+			0	
	Taxable capital gains	+			0	
	Depreciation in inventory -end of year	+			0	
	Scientific research expenditures deducted	+			0	
24	per financial statements	+			0	
	Capitalized interest	+			0	
	Non-deductible club dues and fees Non-deductible automobile expenses	+			0	
	Non-deductible life insurance premiums	+			0	
	Soft costs on construction and renovation of buildings	+			0	
	Non-deductible meals and entertainment	+			0	
31	Book loss on joint ventures or partnerships	+			0	
	Capital items expensed	+			0	
	Debt issue expense	+			0	
	Deemed dividend income	+			0	
	Dividends credited to investment account Financing fees deducted in books	+			0	
	Gain on settlement of debt	+			0	
	Interest paid on income debentures	+			0	
	Recapture of SR&ED expenditures	+			0	
	Share issue expense	+			0	
	Write down of capital property	+			0	
	Amounts received in respect of qualifying environment trust	+			0	
	Other Additions: (please explain in detail the nature of the item)	+			0	
44	Debt financing expenses	+			0	
45 46		+			0	
47		+			0	
48		+			0	
49		+			0	
50		+			0	
51		+			0	
52		+			0	
53	T a LATES	+	0	•		
54 55	Total Additions	=	0	0	0	
	Recap of Material Additions:					
57			0	0	0	
58			0	0		
59			0	0		
60			0	0		
61			0	0		
62			0	0		
63 64			0	0		
65			0	0		
66			0	0		
67			0	0		
68			0	0		
69			0	0		
70			0	0		
71			0	0		
72 73			0	0		
74			0	0		
75			0	0		
76			0	0		
77			0	0		
78			0	0		
79			0	0		
80			0	0		
81 82			0	0		
02			0	0	0	

		_			_	
2	A SECTION 93 PILS TAX GROSS-UP "SIMPIL"	B LINE	C M of F	D Non-wires	E Wires-only	F
	TAX RETURN RECONCILIATION (TAXREC 2)	LIINE	Corporate	Eliminations	Tax	
	(for "wires-only" business - see s. 72 OEB Act)		Tax	Liiiiiiiations	Return	
	RRR # 2.1.8		Return			
6					Version 2004.2	
83			0	0	0	
84			0	0	0	
85			0	0	0	
86			0	0	0	
87			0	0	0	
88			0	0	0	
89 90			0	0	0	
91			0	0	0	
92			0	0	0	
93			0	0	0	
94						
	Total Material additions		0	0	0	
	Other additions less than materiality level		0	0	0	
	Total Additions		0	0	0	
98						
	Deduct:		44.055		44.055	
	Gain on disposal of assets per f/s Dividends not taxable under section 83	-	14,955		14,955 0	
	Terminal loss from Schedule 8	-			0	
	Depreciation in inventory, end of prior year	-			0	
104	Scientific research expenses claimed in year from Form T661	-			0	
	Bad debts	-			0	
106	Book income of joint venture or partnership	-			0	
	Equity in income from subsidiary or affiliates	-			0	
	Contributions to a qualifying environment trust	-			0	
	Other income from financial statements	-			0	
	Other deductions: (Please explain in detail the nature of the item)	-				
111	Imputed interest on Reg Assets	-			0	
112 113		-			0	
114		-			0	
115		-			0	
116		-			0	
117		-			0	
118		-			0	
119		-			0	
120		-			0	
121	T . 15 . 1 . 1	-			0	
122	Total Deductions	=	14,955	0	14,955	
	Recap of Material Deductions:					
	Gain on disposal of assets per f/s		14,955	0	14,955	
126	Can on alepodar of accord por 1/0		0	0	0	
127			0	0	0	
128			0	0	0	
129			0	0	0	-
130			0	0	0	
131			0	0	0	
132			0	0	0	
133 134			0	0	0	
135						
136			0	0	0	
137			0	0	0	
138			0	0	0	
139			0	0	0	
140			0	0	0	
141			0	0	0	
142			0	0	0	
143			0	0	0	
144			0	0	0	
145	Total Deductions exceed materiality love!		14.055	0	0 14,955	
146	Total Deductions exceed materiality level Other deductions less than materiality level		14,955 0	0	14,955	
	Total Deductions		14,955	0	14,955	
149			17,000	0	14,555	

1	A A TAY ORG	В	C	D	Е	F	G	Н		I	I	1	l l
	SECTION 93 PILs TAX GRO Corporate Tax Rates	188-UP "SI	MPIL"		\	ersion 2004.2	,						
	Exemptions, Deductions, or	r Threshold	ls		•	RRR # 2.1.8	-						
	Utility Name: West Perth Po												
	Reporting period: 2004												
6													
7						Table 1							
	Rates Used in 2002 RAM PI	Ls Applica	ī	1									
	Income Range RAM 2002		0		200,001	> 700 000							
11	RAW 2002	Year	to 200,000		to 700,000	>700,000							
	Income Tax Rate	i cai	200,000		700,000								
	Proxy Tax Year	2002											
	Federal (Includes surtax)	2002	0.00%										
15	and Ontario blended		19.12%		34.12%	38.62%							
16	Blended rate		19.12%	0.00%	34.12%	38.62%							
17													
	Capital Tax Rate		0.300%										
	LCT rate		0.225%										
20	Surtax		1.12%										
24	Ontario Capital Tax	MAX	5,000,000										
	Exemption **	\$5MM	,,										
	Federal Large	MAX	10 000 000										
22	Corporations Tax Exemption **	\$10MM	10,000,000										
	**Exemption amounts must	agree with	the Board-ar	oproved 2001	2 RAM PII e	filing							
24	Exemption amounts must	agree with	the Board ap	5p.0104 2002	LIVAMITIES	·······g							
25						Table 2							
	Expected Rates and Exemp	tions for 2	004										
27	Income Range		0	250,001	400,001								
	Expected Rates 2004		to	to	to	>1,128,000							
29		Year	250,000	400,000	1,128,000								
	Income Tax Rate												
	Current year	2004	40.400/	00.400/	00.400/	00.400/							
	Federal (Includes surtax)		13.12%	22.12%	22.12%	22.12%							
33	Ontario Plandad rata		5.50%	5.50%	9.75%	14.00%							
35	Blended rate		18.62%	27.62%	31.87%	36.12%							
	Capital Tax Rate		0.300%										
	LCT rate		0.200%										
	Surtax		1.12%										
	Ontario Capital Tax	MAX											
39	Exemption ***	\$5MM	5,000,000										
	Federal Large	MAX											
	Corporations Tax	\$50MM	50,000,000										
	Exemption ***												
	***Allocation of exemptions	must com	ply with the B	Board's instri	uctions rega	rding							
	regulated activities.					T-1-1- 0							
43 44	Input Information from Utili	tyle Actual	2004 Tay Bot	urne		Table 3							
	Input information from Utility Income Range	ty 5 Actual	2004 Tax Ret 0	urns 250,001	400,001								
45 46	moome nange		to	250,001 to	400,001 to	>1,128,000							
47		Year	250,000	400,000	1,128,000	1,120,000							
	Income Tax Rate	1		, , , , , ,	, ==,000								
	Current year	2004			İ								
	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													
	Capital Tax Rate		0.300%										
	LCT rate		0.200%										
56	Surtax		1.12%										
]	Ontario Capital Tax	MAX	0										
	Exemption *	\$5MM											
	Federal Large	MAX	.=										
	Corporations Tax	\$50MM	25,000,000										
	Exemption *	, i	n allet'	alaulati '		ala als ::: :							
	* Include copies of the actu			alculations i	n your subr	nission:							
60 61	Ontario CT23 page 11; fede	erai 12 Sch	edule 36										
62													
63													
US													
64													

	Α	В	С	D
1		SECTION 93 PILs TAX GROSS-UP "SIMPIL"		
2		Filing Requirements related to the "SIMPIL" model		Version 2004.2
3		Utility Name: West Perth Power		RRR # 2.1.8
4		Reporting period: 2004		
5				
6				
7				
8				
9		Documents to be submitted to the Board when filing the Ministry of Finance Column	info	rmation:
10		(Stage 3 filing: normally in July of the year following the reporting period)		
11		D) ("I 0 1 (I 1 D) (I 1 D) (I 1 D)		
12 13		Please file 3 copies of each paper document and 1 CD or disk		
	41	DECIMEO	V	
15	1)	REGINFO	Χ	
	2)	TAYOALO	V	
16 17	2)	TAXCALC	Χ	
	2)	TAVDEO	V	
19	3)	TAXREC	Χ	
	4\		V	
	4)	Tax Reserves	Χ	
21			Y	
	5)	TAXREC 2	Χ	
23				
24	6)	Tax Rates	Χ	
25				
	7)	Checklist	Χ	
27				
	8)	Background Questionnaire		
29				
	9)	PILs Variance Analysis	Χ	
31				
		Financial statements used to prepare tax returns if different from the audited	Х	
32		financial statements submitted to the Board in April 2005		
33				
	11)	Electronic Excel format of the SIMPIL worksheets	Χ	
35	4.00			
	12)	Notices of assessments, and any re-assessments, for:		
37		2001		
38		2002		
39		2003		
40		2004	Х	
41				
	13)	Schedules or pages from CT23 and T2 tax returns	Χ	
43				
44				
45				
46				
47				
48				
49				
50				

	Α	В	С
1		SECTION 93 PILs TAX GROSS-UP "SIMPIL"	
2		Background Questionnaire	Version 2004.2
3		Utility Name: West Perth Power	RRR # 2.1.8
4		Reporting period: 2004	
5			
6	1	Does the company engage in non-regulated activities?	NO
7		Answer:	
8			
9			
10		If the answer to question 1 is "NO", please skip questions 2 to 6.	
11		, , , , , , , , , , , , , , , , , , , ,	
12	2	Please identify the types of non-wire operations carried on by the LDC.	
13		Answer:	
14			
15			
16			
	3	Does the LDC intend to transfer the non-wire operations to a separate legal entity and the	
17		expected date?	
18		Answer:	
19			
20			
21			
	4	Please identify the percentage and amount of gross revenues arising from non-wire	
22		operations.	
23		Answer:	
24		7. Ilonoi I	
25			
	5	Please identify the percentage and amount of operating expense incurred pertaining to non-	
26		wire operations.	
27		Answer:	
28			
29			
	6	Please identify the percentage and amount of depreciation and capital cost allowance	
30		expenses pertaining to non-wire operations.	
31		Answer:	
32		, .	
33			
34			
Ě	7	Did the company incur any OPEBs (post employment benefits other than pensions) for	No
35	'	accounting and tax purposes? (Please identify the amount.)	
36		Answer:	
37		/ MOTO 1	
38			
	Ω	Did the company have any reserves for accounting and tax purposes? (Please identify the	No
39		amount.)	110
40		Answer:	
41		Allower.	
42			
43			
44			
74			

	A	В	С	D	E	F	G	Н	I	J	K	Ν	0
1	SECTION 93 PILs TAX GROS	S-UP	"SIMPIL"										
2	Analysis of Account 1562:	Defer	red Payments ii	n lie	eu of Taxes								
3	Utility Name: West Perth Pow	/er											Version 2004.2
4	Reporting period: 2004												RRR # 2.1.8
5			Sign Convention	on:	+ for increase;	- fo	r decrease						
6													
7													
8													
9	Year start:		01/10/2001		01/01/2002		01/01/2003		01/01/2004		01/01/2005		
10	Year end:		31/12/2001		31/12/2002		31/12/2003		31/12/2004		31/12/2005		Total
11													
12	Opening balance:	=	0		187,860		165,097		137,527		141,769		0
	Initial Estimate PILs Rate	+/-											
13	Adjustment (1)		186,732		659,320		846,052		706,003		378,943		2,777,050
	True-up Variance	+/-											
14	Adjustment (2)										-3,422		-3,422
	Deferral Account Variance	+/-											
15	Adjustment (3)										0		0
١	Adjustments to reported												
16	prior years' variances (4)		-										0
17	Carrying charges	+/-	1,128		16,683		8,518		6,688		6,354		39,371
	PILs collected from	-											
18	customers - Proxv (5)		0		-698,766		-882,140		-708,449		-413,838		-2,703,193
19			407.000		105.007		107.507		111 700		100.000		100.000
	Ending balance: # 1562		187,860		165,097		137,527		141,769		109,806		109,806
21													
	PILs collected from	-											
22	customers - Reg Assets (6)		0		0		0		0		#REF!		#REF!
-00	1	I											

24 Note:

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- 25 The purposes of this worksheet is to show the movement in Account 1562.
- 26 For explanation of Account 1562 please refer to Accounting Procedures Handbook for Electric Distribution Utilities
- 28 Please identify if Method 1, 2 or 3 was used to account for the PILs proxy and recovery.
- Answer: Method number 1
- 33 (1) (i) From the Initial Estimate Column, under Inclusion in Rates, Part III of the TAXCALC spreadsheet for Q4 2001 and 2002.
 - (ii) If the Board approved different amounts, input the Board-approved amounts in cells C13 and E13.
 - (iii) Column G In 2003, the initial estimate should include the Q4 2001 PILs tax proxy and the 2002 PILs tax proxy.
 - (iv) Column I The Q4 2001 PILs tax proxy was removed from rates on April 1, 2004 and the 2002 PILs tax proxy remained.
 - (v) Column K The 2002 PILs tax proxy applies to January 1 to March 31, 2005, and the new 2005 PILs tax proxy from April 1 to December 31, 2005.
- 40 (2) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I130, of the TAXCALC spreadsheet
- 42 (3) From the Ministry of Finance Variance Column, under Future True-ups, Part IV b, cell I179, of the TAXCALC spreadsheet
- 44 (4) The correcting entry should be shown in the year the entry was made. The true-up of the carrying charges will have to be reviewed.
- (5) (i) PILs collected from customers from March 1, 2002 to March 31, 2004 were based on a fixed charge and a volumetric charge recovery by class. The PILs rate components for Q4 2001and 2002 were calculated in the 2002 approved RAM on sheet 6 and sheet 8.
 In April 2004, the PILs recovery was based on the 2002 PILs tax proxy recovered by the volumetric rate by class as calculated on sheet 7 of the 2004 RAM.
 - The 2005 PILs tax proxy is being recovered on a volumetric basis by class.
 - (ii) Collections should equal: (a) the actual kWhs or kWs for the period (including net unbilled at period end), multiplied by the PILs volumetric proxy rates by class (from the Q4 2001and 2002 RAM worksheets) for 2002, 2003 and January 1 to March 31, 2004; plus, (b) customer counts by class in the same period multiplied by the PILs fixed charge rate components.
 - In 2004, use the Board-approved 2002 PILs proxy, recovered on a volumetric basis by class as calculated by the 2004 RAM, sheet 7, for the period April 1 to December 31, 2004, and add this total to the results from the sentence above for January 1 to March 31, 2004.
 - (6) Any interim PILs recovery from the Reg Asset decisions will be recorded in APH Account # 1590. Final reconciliation of PILs proxy taxes will have to include amounts from 1562 and from 1590.

	A	В	С	D	Е
1	PILs TAXES - EB-2010-				Version 2009.1
	REGULATORY INFORMATION (REGINFO)				
	Utility Name: West Perth Power			Colour Code	
5	Reporting period: 2005			Input Cell Formula in Cell	
	Days in reporting period:	365	days	Formula in Cell	
	Total days in the calendar year:	365	days		
8					
	BACKGROUND				
	Has the utility reviewed section 149(1) ITA to				
11	confirm that it is not subject to regular corporate tax (and therefore subject to PILs)?		Y/N	Υ	
10			1/IN	ī	
	Was the utility recently acquired by Hydro One				
15	and now subject to s.89 & 90 PILs?		Y/N	N	
17	Is the utility a non-profit corporation?		Y/N	N	
	(If it is a non-profit corporation, please contact the Rates Manager at the OEB)				
	Are the Ontario Capital Tax & Large Corporations Tax Exemptions	OCT	Y/N	Υ	
	shared among the corporate group?	LCT	Y/N	Υ	
	Please identify the % used to allocate the OCT and LCT exemptions in	OCT		100%	
22	Cells C65 & C74 in the TAXCALC spreadsheet.	LCT		100%	
24	Accounting Year End		Date	12-31-2005	
26	MARR NO TAX CALCULATIONS				Regulatory
	SHEET #7 FINAL RUD MODEL DATA				Income
	(FROM 1999 FINANCIAL STATEMENTS)				
	USE BOARD-APPROVED AMOUNTS				
30	Data Daga (wirea ank)			2 627 626	
52	Rate Base (wires-only)			2,637,626	
33	Common Equity Ratio (CER)			50.00%	
35	1-CER			50.00%	
37	Target Return On Equity			9.88%	
-	Debt rate			7.25%	
70					
ᅲ	Market Adjusted Revenue Requirement			225,913	
43	1999 return from RUD Sheet #7			143,172	143,172
45	Total Incremental revenue			82,741	
	Input: Board-approved dollar amounts phased-in				
47	Amount allowed in 2001			0	0
48 49	Amount allowed in 2002 Amount allowed in 2003 and 2004 (will be zero due to Bill 210			55,160	55,160
50	unless authorized by the Minister and the Board)			_	0
51	Amount allowed in 2005 - Third tranche of MARR re: CDM			27,580	27,580
52	Other Board-approved changes to MARR or incremental revenue			8991	8,991
53					0
54	Total Regulatory Income				234,903
55 56	Equity			1,318,813	
57	Lyuny			1,010,013	
	Return at target ROE			130,299	
59	v .			·	
	Debt			1,318,813	
61	Deemed interest amount in 1009/ of MADD			OF 64.4	
63	Deemed interest amount in 100% of MARR			95,614	
	Phase-in of interest - Year 1 (2001)			60,595	
65	((D43+D47)/D41)*D61			55,550	
	Phase-in of interest - Year 2 (2002)			83,941	
67	((D43+D47+D48)/D41)*D61				
	Phase-in of interest - Year 3 (2003) and forward			83,941	
69 70	((D43+D47+D48)/D41)*D61 (due to Bill 210) Phase-in of interest - 2005			05.614	
71	Filase-III UI IIILEITESL - ZUUS			95,614	
72					
			1	II.	<u> </u>

	A	В	С	D	E	F	G	Н
	PILS TAXES - EB-2010- PILS DEFERRAL AND VARIANCE ACCOUNTS	ITEM	Initial Estimate		M of F Filing	M of F Filing	Tax Returns	
3	TAX CALCULATIONS (TAXCALC)		Laundle		Variance	Variance	retuiils	
5	("Wires-only" business - see Tab TAXREC)				K-C	Explanation	Version 2009.1	\vdash
6	Utility Name: West Perth Power						Version 2009.1	
7	Reporting period: 2005						Column	
9	Days in reporting period:	365	days				Brought	
10	Total days in the calendar year:	365	days				From TAXREC	
12			\$		\$		\$	
13	I) CORPORATE INCOME TAXES							
15		-						
16	Regulatory Net Income REGINFO E53	1	234,903		-234,903		0	
18	BOOK TO TAX ADJUSTMENTS							
19	Additions: Depreciation & Amortization	2	145,101		-145,101		0	\vdash
21	Employee Benefit Plans - Accrued, Not Paid	3	110,101		0		0	
22	Tax reserves - beginning of year Reserves from financial statements - end of year	4			0		0	-
24	Regulatory Adjustments - increase in income	5			0		0	
25 26	Other Additions (See Tab entitled "TAXREC") "Material" Items from "TAXREC" worksheet	6			0		0	-
27	Other Additions (not "Material") "TAXREC"	6			0		0	
28	"Material Items from "TAXREC 2" worksheet Other Additions (not "Material") "TAXREC 2"	6			0		0	
30	Items on which true-up does not apply "TAXREC 3"				0		0	
31 32								
33	Deductions: Input positive numbers Capital Cost Allowance and CEC	7	87,480		-87,480		0	
34	Employee Benefit Plans - Paid Amounts	8	0		0		0	
35 36	Items Capitalized for Regulatory Purposes Regulatory Adjustments - deduction for tax purposes in Item 5	9 10	0		0		0	
	Interest Expense Deemed/ Incurred	11	95,614		-95,614		0	
39	Tax reserves - end of year Reserves from financial statements - beginning of year	4		_	0		0	
40	Contributions to deferred income plans	3			0		0	
41	Contributions to pension plans Interest capitalized for accounting but deducted for tax	11			0		0	
43	Other Deductions (See Tab entitled "TAXREC")							
44 45	"Material" Items from "TAXREC" worksheet Other Deductions (not "Material") "TAXREC"	12 12	0		0		0	
46	Material Items from "TAXREC 2" worksheet	12			0		0	
47	Other Deductions (not "Material") "TAXREC 2" C&DM 2005 Incremental OM&A expenses per C&DM Plan	12	27,580		0		0	
49	Items on which true-up does not apply "TAXREC 3"				0		0	
50 51	TAXABLE INCOME/ (LOSS)		169,330		-196,910		0	
52	TAXABLE INCOME/ (E033)		109,330		-190,910		0	
53	BLENDED INCOME TAX RATE Tab Tax Rates - Regulatory from Table 1; Actual from Table 3	13	18.62%		#DIV/0!		#DIV/0!	
54 55		13	10.02%		#DIV/0!		#DIV/0!	
56	REGULATORY INCOME TAX		31,529		#DIV/0!	Actual	#DIV/0!	
57 58								
59	Miscellaneous Tax Credits	14			0	Actual	0	
60	Total Regulatory Income Tax	-	31,529		#DIV/0!	Actual	#DIV/0!	
62								
63 64	II) CAPITAL TAXES							
65								
66 67	Ontario Base	15	2,637,626		15,065,421		17,703,047	Н
68	Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3	16	7,500,000		-2,130,203		5,369,797	
69 70	Taxable Capital	-	0		12,935,218		12,333,250	П
71	Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	17	0.3000%		0.0000%		0.3000%	
72	Ontario Capital Tax		0		37,000		37,000	
74								
75 76	Federal Large Corporations Tax Base	18	2,637,626		15,065,421		17,703,047	
77	Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3	19	50,000,000		-25,000,000		25,000,000	
78 79	Taxable Capital		0		-9,934,579		0	
80	Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	20	0.1750%		0.0000%		0.1750%	
81 82	Gross Amount of LCT before surtax offset (Taxable Capital x Rate)		0		0		0	
83	Less: Federal Surtax 1.12% x Taxable Income	21	0		0		0	
84 85	Net LCT		0		0		0	
86								
87 88	III) INCLUSION IN RATES							-
89	Income Tax Rate used for gross- up (exclude surtax)		18.62%					
90	Income Tax (proxy tax is grossed-up)	22	38,743			Actual 2005	#DIV/0!	
92	LCT (proxy tax is grossed-up)	23	0			Actual 2005	0	
93 94	Ontario Capital Tax (no gross-up since it is deductible)	24	0			Actual 2005	0	
95								
96 97	Total PILs for Rate Adjustment MUST AGREE WITH 2005 RAM DECISION	25	38,743			Actual 2005	#DIV/0!	\vdash
98	NAM DECISION							
99	IV) FUTURE TRUE-UPS							H
101	IV a) Calculation of the True-up Variance				DR/(CR)			
102	In Additions: Employee Benefit Plans - Accrued, Not Paid	3				-		Н
104	Tax reserves deducted in prior year	4			0			
105	Reserves from financial statements-end of year	4			0			H
	Regulatory Adjustments Other additions "Material" Items TAXREC	5			0			
108	Other additions "Material" Items TAXREC 2	6			0			
109	In Deductions - positive numbers Employee Benefit Plans - Paid Amounts	8			0			
111	Items Capitalized for Regulatory Purposes	9			0			_
112	Regulatory Adjustments Interest Adjustment for tax purposes (See Below - cell E207)	10			0			<u> </u>
114	Tax reserves claimed in current year	4			0			
	Reserves from F/S beginning of year Contributions to deferred income plans	3			0			
117	Contributions to pension plans	3			0			
118	Other deductions "Material" Items TAXREC Other deductions "Material" Item TAXREC 2	12		-	0			
120					-			
121	Total TRUE-UPS before tax effect	26	-	=	0			

1	A PILs TAXES - EB-2010-	B ITEM	C Initial	D	E M of F	F M of F	G Tax	Н
	PILs DEFERRAL AND VARIANCE ACCOUNTS TAX CALCULATIONS (TAXCALC) ("Wires-only" business - see Tab TAXREC)		Estimate		Filing Variance K-C	Filing Variance Explanation	Returns	
5	Utility Name: West Perth Power				N-C	Explanation	Version 2009.1	=
7	Reporting period: 2005		***************************************	_			Column	
9	Days in reporting period: Total days in the calendar year:	365 365	days days				Brought From	
11 12			\$		\$		TAXREC \$	
13 123	Income Tax Rate (excluding surtax) from 2005 Utility's tax return			x	18.62%			
124 125	Income Tax Effect on True-up adjustments			=	0			
126 127	Less: Miscellaneous Tax Credits	14			0			
128 129	Total Income Tax on True-ups				0			
130 131	Income Tax Rate used for gross-up (exclude surtax)				18.62%			
132	TRUE-UP VARIANCE ADJUSTMENT				0			
134	IV b) Calculation of the Deferral Account Variance caused by changes in legislation							
136 137 138	REGULATORY TAXABLE INCOME /(LÖSSES) (as reported in the initial estimate column)			-	169,330			
139	REVISED CORPORATE INCOME TAX RATE			х	18.62%			
141	REVISED REGULATORY INCOME TAX			=	31,529			
143	Less: Revised Miscellaneous Tax Credits			-	0			
145 146	Total Revised Regulatory Income Tax			=	31,529			
147	Less: Regulatory Income Tax reported in the Initial Estimate Column (Cell C58)			-	31,529			
149 150	Regulatory Income Tax Variance			=	0			
151	Ontario Capital Tax Base			=	2,637,626			
153 154	Less: Exemption from tab Tax Rates, Table 2, cell C39 Revised deemed taxable capital			-	7,500,000 -4,862,374			
155 156	Rate - Tab Tax Rates cell C54			х	0.3000%			
157 158	Revised Ontario Capital Tax			=	0			
	Less: Ontario Capital Tax reported in the initial estimate column (Cell C70)			-	0			
161	Regulatory Ontario Capital Tax Variance			=	0			
163	Federal LCT Base				2,637,626			
	Less: Exemption from tab Tax Rates, Table 2, cell C40 Revised Federal LCT			=	50,000,000 -47,362,374			
166 167 168	Rate (as a result of legislative changes) tab 'Tax Rates' cell C51				0.1750%			
169	Gross Amount				0			
171	Less: Federal surtax Revised Net LCT			=	0			
173	Less: Federal LCT reported in the initial estimate column (Cell C82) Regulatory Federal LCT Variance			-	0			
175 176	Actual Income Tax Rate used for gross-up (exclude surtax)			_	18.62%			
177	Income Tax (grossed-up)			+	0			
179	LCT (grossed-up) Ontario Capital Tax			+	0			
181 182	DEFERRAL ACCOUNT VARIANCE ADJUSTMENT			=	0			
183 184	TRUE-UP VARIANCE (from cell l132)			+	0			
185 186	Total Deferral Account Entry (Positive Entry = Debit)			=	0			
187 188	(Deferral Account Variance + True-up Variance)							
189 190								_
192	V) INTEREST PORTION OF TRUE-UP Variance Caused By Phase-in of Deemed Debt							
193 194	Total deemed interest (REGINFO)				95,614			
196	Interest phased-in (Cell C37)				95,614			
197 198	Variance due to phase-in of debt component of MARR in rates according to the Board's decision				0			
201 202 203	Above Deemed Debt per Rate Handbook) Interest deducted on MoF filing (Cell G37+G42) Total deemed interest (REGINFO CELL D62)				95,614			
203 204 205	Variance caused by excess debt				95,614			
206	Interest Adjustment for Tax Purposes (carry forward to Cell E113)				0			
208	Total Interest Variance				0			
210	. Own more odl. Tell fullop							
212								

	٠	_	0		-	_	
	A	В	С	D	E	F	G
1	PILs TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only		
2	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax		
	(for "wires-only" business - see s. 72 OEB Act)			Liiiiiiiations	Return		
3			Tax		Return		
4	0		Return				
5					Version 2009.1		
	Castian A. Islantification.						
	Section A: Identification:						
7	Utility Name: West Perth Power						
8	Reporting period: 2005						
	Taxation Year's start date:						
10	Taxation Year's end date:						
11	Number of days in taxation year:		365	days			
	Number of days in taxation year.		303	uays			
12							
13	Please enter the Materiality Level :		3,297	< - 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					
	(Please complete the questionnaire in the Background questionnaire	works	heet.)				
19							
20	Note: Carry forward Wires-only Data to Tab "TAXCALC" Column K						
	TVOIC. Carry forward Wires only Bata to Tab TANGALO Columnity						
21							
22	Section B: Financial statements data:						
23	Input unconsolidated financial statement data submitted with Tax returns.						
		-					
24	The actual categories of the income statements should be used.	1					
25	If required please change the descriptions except for amortization, interes	t expen	se and provision for	income tax			
26	, , G construction of the control of	,	,				
	Discount of the second	1					
27	Please enter the non-wire operation's amount as a positive number, the particle of the positive number of the property of the			all amounts			
28	in the "non-wires elimination column" as negative values in TAXREC and	TAXRE	C2.				
29							
	In a sum a.	-					
	Income:						
31	Energy Sales	+			0		
32	Distribution Revenue	+			0		
33	Other Income	+			0		
34	Miscellaneous income	+			0		
35		+			0		
	5				0		
	Revenue should be entered above this line						
37							
38	Costs and Expenses:						
39	Cost of energy purchased	-			0		
40	Administration	-			0		
41	Customer billing and collecting	-			0		
42	Operations and maintenance	-			0		
43	Amortization	-			0		
44	Ontario Capital Tax	-			0		
45	Capitalized	-			0		
46	Recovery of Regulatory Assets	-			0		
47	Regulatory and Professional	-			0		
48	Community Relations	-			0		
49							
50	Net Income Before Interest & Income Taxes EBIT	=	0	0	0		
			U	U			
51	Less: Interest expense for accounting purposes	-			0		
52	Provision for payments in lieu of income taxes	-			0		1
	Net Income (loss)	=	0	0	0		
- 55		-	U	U	U		
E 4	(The Net Income (loss) on the MoF column should equal to the net income (loss)	1					1
54	per financial statements on Schedule 1 of the tax return.)						
55		L	<u> </u>				<u> </u>
56	Section C: Reconciliation of accounting income to taxable income						
	From T2 Schedule 1						
58	BOOK TO TAX ADDITIONS:	L					<u> </u>
59	Provision for income tax	+		0	0		
	Federal large corporation tax	+	0		0		
			U				
	Depreciation & Amortization	+		0	0		
62	Employee benefit plans-accrued, not paid	+	0	0	0		
	Tax reserves - beginning of year	+	0	0	0		
	Reserves from financial statements- end of year	+	0	0	0		
65	Regulatory adjustments on which true-upmay apply (see A66)	+			0	l	
	Items on which true-up does not apply "TAXREC 3"		0	0	0		
	Material addition items from TAXREC 2	+	0	0	0		
68	Other addition items (not Material) from TAXREC 2	+	0	0	0		
69		1					
		1					
70	Subtotal	<u></u>	0	0	0	L	
71							
	Other Additions: (Please explain the nature of the additions)						
73	Recapture of CCA	+			0		
	Non-deductible meals and entertainment expense	+			0		
			^				
	Capital items expensed -	+	0		0		
76		+	0		0		
77		+			0		
78					0		
		+			-		
79		+			0	l	
80	Total Other Additions	=	0	0	0		
	, otal Other / Idahtorio	-	U	U	U		
81							
82	Total Additions	=	0	0	0	<u></u>	<u> </u>
83							
	Pagen Material Additions:						
	Recap Material Additions:	—					
85			0	0	0	<u></u>	<u> </u>
_							

	A	В	С	D	Е	F	G
-1	PILs TAXES - EB-2010-					'	3
_		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		
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		
	Other additions (less than materiality level)		0	0	0		
	Total Other Additions		0	0	0		
95							
96	BOOK TO TAX DEDUCTIONS:						
97	Capital cost allowance	-			0		
98	Cumulative eligible capital deduction	-			0		
	Employee benefit plans-paid amounts	_			0		
	Items capitalized for regulatory purposes	-			0		
	Regulatory adjustments :	_			0		
102		-			0		
					-		
103		-			0		
	Tax reserves - end of year	-	0	0	0		
	Reserves from financial statements- beginning of year	-	0	0	0		
	Contributions to deferred income plans	-			0		
	Contributions to pension plans	-			0		
108	Items on which true-up does not apply "TAXREC 3"		0	0	0		
100	Interest capitalized for accounting deducted for tax	_			0		
	Material deduction items from TAXREC 2	_	0	0	0		
_	Other deduction items (not Material) from TAXREC 2	_	0	0	0		
	Other deduction items (not Material) from TAXNEC 2		U	U	U		
112							
113		=	0	0	0		
114	Other deductions (Please explain the nature of the deductions)						
115		-			0		
116		-			0		
117		-			0		
118					0		
119		-			0		
120	Total Other Deductions	=	0	0	0		
121	Total Guior Doddouorio		Ü	Ü	· ·		
122	Total Deductions	=	0	0	0		
123	Total Deductions	=	U	U	U		
	Danas Matarial Daductions						
	Recap Material Deductions:		0	0	0		
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		
	Total Other Deductions		0	0	0		
133			- U				
	TAXABLE INCOME	=	0	0	0		
	DEDUCT:		U	U	U		
	Non-capital loss applied positive number	_			^		
			0		0		
137		-			0		
138			0		0		
	NET TAXABLE INCOME	=	0	0	0		
140							
141	FROM ACTUAL TAX RETURNS						
	Net Federal Income Tax (Must agree with tax return)	+		#DIV/0!	#DIV/0!		
	Net Ontario Income Tax (Must agree with tax return)	+		#DIV/0!	#DIV/0!		
144		=	0	#DIV/0!	#DIV/0!		
	Less: Miscellaneous tax credits (Must agree with tax returns)	-	0		0		
	Total Income Tax	=	0	#DIV/0!	#DIV/0!		
147			U	2.1,5.			
	FROM ACTUAL TAX RETURNS	 					
		1	#DIV/0!		#DIV/0!		Divide federal income tay by the tay-bi-
	Net Federal Income Tax Rate (Must agree with tax return)						Divide federal income tax by the taxable
	Net Ontario Income Tax Rate (Must agree with tax return)		#DIV/0!		#DIV/0!		Divide Ontario income tax by the taxable
151			#DIV/0!		#DIV/0!		
152							
	Section F: Income and Capital Taxes						
154							
155	RECAP	\perp					
	Total Income Taxes	+	0	#DIV/0!	#DIV/0!		
	Ontario Capital Tax	+			0		
	Federal Large Corporations Tax	+	0		0		
159	go oo:poranono rax		U				
160	Total income and capital taxes	=	0	#DIV/0!	#DIV/0!		
161			U	#UIV/U!	#DIV/U!		
	i						

	A	В	С	D	Е	F
1	PILs TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only	
	Tax and Accounting Reserves		Corporate	Eliminations	Tax	
	For MoF Column of TAXCALC		Tax		Return	
4	(for "wires-only" business - see s. 72 OEB Act)		Return			
5	0				Version 2009.1	
6						
	Utility Name: West Perth Power					
	Reporting period: 2005					
9						
	TAX RESERVES					
11						
	Beginning of Year:				0	
13	December of deviated accounts as 20(1)(I)				0	
	Reserve for doubtful accounts ss. 20(1)(I) Reserve for goods & services ss.20(1)(m)				0	
	Reserve for unpaid amounts ss.20(1)(n)				0	
	Debt and share issue expenses ss.20(1)(e)				0	
	Other - Please describe				0	
	Other - Please describe				0	
20					0	
21					0	
22	Total (carry forward to the TAXREC worksheet)		0	0	0	
23						
	End of Year:					
25					0	
	Reserve for doubtful accounts ss. 20(1)(l)		0		0	
	Reserve for goods & services ss.20(1)(m)				0	
	Reserve for unpaid amounts ss.20(1)(n)				0	
	Debt and share issue expenses ss.20(1)(e) Other - Please describe				0	
	Other - Please describe Other - Please describe				0	
32	Other - Please describe				0	
33					0	
	Insert line above this line				U	
	Total (carry forward to the TAXREC worksheet)		0	0	0	
36	Total (carry formation to the first transfer to the formation to the first transfer to the formation to the first transfer to the first transfer to the first transfer to the first transfer to the first transfer to the first transfer to the first transfer transfer to the first transfer trans		J		J	
37						
38	FINANCIAL STATEMENT RESERVES					
39						
40	Beginning of Year:					
41					0	
42			0		0	
43					0	
44			0		0	
45	Other EMPLOYEE ELITHER DENETITE				0	
	Other -EMPLOYEE FUTURE BENEFITS Other - Please describe				0	
	Other - Please describe Other - Please describe				0	
49	Other I leade describe				0	
	Total (carry forward to the TAXREC worksheet)		0	0	0	
51	(220) (200)		J		J	<u> </u>
-	End of Year:					
53					0	
54			0		0	
55					0	
56			0		0	
57					0	
	Other -EMPLOYEE FUTURE BENEFITS				0	
	Other - Please describe				0	
_	Other - Please describe				0	
61	Inpart line above this line				0	
	Insert line above this line Total (corry forward to the TAXPEC worksheet)		0	0	0	
64	Total (carry forward to the TAXREC worksheet)		0	0	0	<u> </u>
04						

	A	В	С	D	Е	F
1			J		_	
	PILs TAXES - EB-2010-	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	
	RATEPAYERS ONLY Shareholder-only Items should be shown on TAXREC 3		Return		Version 2009.1	
7	Shareholder-only items should be shown on TAXREC 3				Version 2009.1	
	Utility Name: West Perth Power					
9	Reporting period: 2005					
	Number of days in taxation year:		365			
	Materiality Level:		3,297			
12						
14						
	Section C: Reconciliation of accounting income to taxable income					
16	Add:					
17		+			0	
18	Gain on sale of eligible capital property	+	0		0	
20	Loss on disposal of assets Charitable donations (Only if it benefits ratepayers)	+			0	
21	Taxable capital gains	+			0	
22	Tanabio dapital game	+			0	
	Scientific research expenditures deducted	+			0	
24	per financial statements	+			0	
	Capitalized interest Soft costs on construction and renovation of buildings	+			0	
	Capital items expensed	+			0	
28	Debt issue expense	+			0	
29	Financing fees deducted in books	+			0	
	Gain on settlement of debt	+			0	
	Interest paid on income debentures	+			0	
	Recapture of SR&ED expenditures Share issue expense	+			0	
	Write down of capital property	+			0	
	Amounts received in respect of qualifying environment trust	+			0	
36	Provision for bad debts	+			0	
37		+			0	
38		+			0	
39	Other Additions: (please explain in detail the nature of the item)	+			0	
41	Other Additions. (please explain in detail the flature of the item)	+	0		0	
42		+	0		0	
	ONTARIO SPECIFIED TAX CREDITS	+			0	
44		+			0	
45 46	Total Additions	+	0	0	0	
47	Total Additions	-	U	0	U	
	Recap of Material Additions:					
49			0	0		
50			0	0		
51			0	0		
52 53			0	0		
54			0	0		
55			0	0		
56			0	0		
57			0	0		
58 59			0	0		
60			0	0		
61			0	0		
62			0	0	0	
63			0	0		
64 65			0	0		
66			0	0		
67			0	0		
68			0	0		
69			0	0	0	
70			0	0		
71 72			0	0		
73			0	0		
74			O.	0		
<u> </u>						

	A	В	С	D	E	F
1						
	PILs TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only	
	TAX RETURN RECONCILIATION (TAXREC 2)		Corporate	Eliminations	Tax	
	(for "wires-only" business - see s. 72 OEB Act) RATEPAYERS ONLY		Tax Return		Return	
	Shareholder-only Items should be shown on TAXREC 3		Return		Version 2009.1	
7	Shareholder-only items should be shown on TAXREC 3				Version 2005.1	
	Utility Name: West Perth Power					
	Reporting period: 2005					
10	Number of days in taxation year:		365			
	Materiality Level:		3,297			
12	•					
13						
75			0	0	0	
76			0	0	0	
77	Total Material additions		0	0	0	
	Other additions less than materiality level		0	0	0	
	Total Additions		0	0	0	
80	De deset					
	Deduct: Gain on disposal of assets per f/s	_			0	
02	Dividends not taxable under section 83	-			0	
	Terminal loss from Schedule 8	+ -			0	
	Depreciation in inventory, end of prior year	-			0	
86	Scientific research expenses claimed in year from Form T661	-			0	
	Bad debts	-			0	
88	Book income of joint venture or partnership	-			0	
	Equity in income from subsidiary or affiliates	-			0	
	Contributions to a qualifying environment trust	-			0	
_	Other income from financial statements	-			0	
92		-				
93		-			0	
94	04 11 6 (0)	-			0	
96	Other deductions: (Please explain in detail the nature of the item)	-			0	
97		-	0		0	
98		-	U		0	
	Total Deductions	=	0	0	0	
100	Total Doddollono	_	· ·	· ·	0	
	Recap of Material Deductions:					
102	•		0	0	0	
103			0	0	0	
104			0	0	0	
105			0	0	0	
106			0	0	0	
107			0	0	0	
108 109			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	
	Total Deductions exceed materiality level		0	0	0	
	Other deductions less than materiality level		0	0	0	
	Total Deductions		0	0	0	
122						

					_	
	A	В	С	D	Е	F
1						
2	PILs TAXES - EB-2010-					
	TAX RETURN RECONCILIATION (TAXREC 3)					
4	Shareholder-only Items should be shown on TAXREC 3	LINE	M of F	Non-wires	Wires-only	
			-		-	
5	ITEMS ON WHICH TRUE-UP DOES NOT APPLY		Corporate	Eliminations	Tax	
6	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
7	0		Return			
_	Utility Name: West Perth Power		rtotani		Version 2009.1	
	Othity Name: West Ferth Fower				Version 2009.1	
9						
10						
11	Reporting period: 2005					
12	Number of days in taxation year:		365			
13	•					
14						
15						
	Section C: Reconciliation of accounting income to taxable income					
	Add:					
18						
19	Recapture of capital cost allowance	+			0	
	CCA adjustments	+			0	
		+			0	
	CEC adjustments					
	Gain on sale of non-utility eligible capital property	+			0	
	Gain on sale of utility eligible capital property	+			0	
	Loss from joint ventures or partnerships	+	0		0	
	Deemed dividend income	+			0	
	Loss in equity of subsidiaries and affiliates	+			0	
	Loss on disposal of utility assets	+			0	
	Loss on disposal of non-utility assets				0	
		+				
	Depreciation in inventory -end of year	+			0	
30	Depreciation and amortization adjustments	+			0	
31	Dividends credited to investment account	+			0	
32	Non-deductible meals	+			0	
_	Non-deductible club dues	+			0	
	Non-deductible automobile costs	+			0	
35	Donations - amount per books		0		0	
36	Interest and penalties on unpaid taxes				0	
37	Management bonuses unpaid after 180 days of year end				0	
	Ontario capital tax adjustments		0		0	
39	ontario depital tax adjustinonto	+			0	
_						
	Changes in Regulatory Asset balances	+			0	
	Imputed interest expense on Regulatory Assets	+			0	
42		+			0	
43	Other Additions: (please explain in detail the nature of the item)	+			0	
44	,	+			0	
45						
46		_	0		0	
		+	0			
	Total Additions on which true-up does not apply	=	0	0	0	
48						
	Deduct:					
50						
51	CCA adjustments	-			0	
	CEC adjustments	-			0	
		-			0	
	Depreciation and amortization adjustments					
	Gain on disposal of assets per financial statements	-			0	
	Financing fee amorization - considered to be interest expense for PILs	-			0	
	Imputed interest income on Regulatory Assets	-			0	
57	Donations - amount deductible for tax purposes	-			0	
	Income from joint ventures or partnerships	-			0	
59		-			0	
	Ontario canital tay adjustments to assess to a series as		0		0	
	Ontario capital tax adjustments to current or prior year	-	0			
61		-			0	
	Changes in Regulatory Asset balances	-			0	
63		-			0	
64		-			0	
65		-			0	
66		-			0	
		_				
67		-			0	
	Other deductions: (Please explain in detail the nature of the item)	-			0	
69		-			0	
70		-	0		0	
71			0		Ü	
72		_	0		0	
73		-	0		0	
74	Total Deductions on which true-up does not apply	=	0	0	0	
75						
76				-		

	А	В	С	D	E	F
	PILs TAXES - EB-2010-					
2	Corporate Tax Rates		_		V	ersion 2009
3 4	Exemptions, Deductions, or Utility Name: West Perth Po		S			
5	Reporting period: 2005	Wei				
6						
7						Table 1
	Rates Used in 2005 RAM PI	Ls Applicat			100.001	
	Income Range RAM 2005		0 to		400,001	-1 120 000
11	KANI 2005	Year	400,000		to 1,128,000	>1,128,000
	Income Tax Rate	. ou.	400,000		1,120,000	
	Proxy Tax Year	2005				
	Federal (Includes surtax)		13.12%		17.75%	22.12%
15	and Ontario blended		5.50%		9.75%	14.00%
16 17	Blended rate		18.62%		27.50%	36.12%
	Capital Tax Rate		0.300%			
	LCT rate		0.175%			
20	Surtax		1.12%			
~-	Ontario Capital Tax	MAX	7,500,000			
21	Exemption **	\$7.5MM	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
	Federal Large Corporations Tax	MAX	50,000,000			
22	Exemption **	\$50MM	30,000,000			
	**Exemption amounts i	must agre	e with the I	Board-appi	oved 2005	RAM
	PILs filing					
23						
24 25						Table 2
	Expected Income Tax Rates	s for 2005 a	nd Capital Ta	x Exemption	s for 2005	Table 2
	Income Range	101 2000 0	0	250,001	400,001	
28	Expected Rates		to	to	to	>1,128,000
29	<u> </u>	Year	250,000	400,000	1,128,000	
	Income Tax Rate	0005				
31 32	Current year	2005	12 120/	22.420/	22.420/	22.420/
32 33	Federal (Includes surtax) Ontario	2005 2005	13.12% 5.50%	22.12% 5.50%	22.12% 9.75%	22.12% 14.00%
34	Blended rate	2005	18.62%	27.62%	31.87%	36.12%
35			. 3.0270	_,.0_,0	270	23270
	Capital Tax Rate	2005	0.300%			
	LCT rate	2005	0.200%			
88	Surtax	2005	1.12%			
0	Ontario Capital Tax	MAX	7,500,000			
39	Exemption *** 2005 Federal Large	\$7.5MM				
	Corporations Tax	MAX	50,000,000			
40	Exemption *** 2005	\$50MM				
11	***Allocation of exempt	tions mus	t comply w	ith the Boa	ırd's instru	uctions
2	regarding regulated ac	tivities.	- ·			
3						Table 3
14	Input Information from Utili	ty's Actual 2	2005 Tax Retu			
15	Income Range		0	250,001	400,001	
6		V.	to	to	to	>1,128,000
.7 .8	Income Tax Rate	Year	250,000	400,000	1,128,000	
	Current year	2005				
	Federal (Includes surtax)	2000	13.12%	22.12%	22.12%	22.12%
51	Ontario		5.50%	5.50%	14.00%	14.00%
52	Blended rate		18.62%	27.62%	36.12%	36.12%
53						
	Capital Tax Rate		0.300%			
	LCT rate		0.175%			
Ö	Surtax	MAX	1.12%			
57	Ontario Capital Tax Exemption *	\$7.5MM	5,369,797			
	Federal Large					
	Corporations Tax	MAX	25,000,000			
	COI POI ations Tax	\$50MM				
8	Exemption *	400				
8		·	return allo	cation cal	culations i	n your
	Exemption *	actual tax				n your
	Exemption * * Include copies of the	actual tax				n your
	Exemption * * Include copies of the	actual tax				n your

	A	В	С	D	Е	F	G	Н	I	J	K	L	M	N	0
1	PILs TAXES - EB-2010-														
2	Analysis of PILs Tax Account	1562:													
3	Utility Name: West Perth Powe	er													Version 2009.1
4	Reporting period: 2005				Sign Convention	on: 4	for increase; -	for	decrease						0
5															
6															
7															
8	Year start:		01/08/2001		01/01/2002		01/01/2003		01/01/2004		01/01/2005		01/01/2006		
9	Year end:		31/12/2001		31/12/2002		31/12/2003		31/12/2004		31/12/2005		30/04/2006		Total
10															
11	Opening balance:	=	0		0		0		0		0		0		0
	Board-approved PILs tax	+/-													
12	proxy from Decisions (1)						0		0		0				0
	PILs proxy from April 1, 2005														
13	- input 9/12 of amount		_										_		0
	True-up Variance	+/-													
14	Adjustment Q4, 2001 (2)		_				0						_		0
	True-up Variance	+/-													
15	Adjustment (3)				0								0		0
	Deferral Account Variance														
16	Adjustment Q4, 2001 (4)										0				0
	Deferral Account Variance	+/-													
17	Adjustment (5)				0								0		0
	Adjustments to reported	+/-													
18	prior years' variances (6)		_												0
19	Carrying charges (7)	+/-													0
	PILs billed to (collected	-													
20	from) customers (8)		0												0
21															
22	Ending balance: # 1562		0		0		0		0		0		0		0
23]														

26 Uncollected PILs

24 25

36

37

42

64 65

67

68

75 76

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

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

- 31 32 33 (1) (i) From the Board's Decision - see Inclusion in Rates, Part III of the TAXCALC spreadsheet for Q4 2001 and 2002. 34 Please insert the Q4, 2001 proxy in column C even though it was approved effective March 1, 2002. 35 If the Board gave more than one decision in the year, calculate a weighted average proxy.
 - (ii) If the Board approved different amounts, input the Board-approved amounts in cells C13 and E13.
 - (iii) Column G In 2003, the initial estimate should include the Q4 2001 PILs tax proxy and the 2002 PILs tax proxy.
 - (iv) Column I The Q4 2001 PILs tax proxy was removed from rates on April 1, 2004 and the 2002 PILs tax proxy remained.
 - (v) Column K The 2002 PILs tax proxy applies to January 1 to March 31, 2005, and the new 2005 PILs tax proxy from April 1 to December 31, 2005.
 - (vi) Column M The 2005 PILs tax proxy will used for the period from January 1 to April 30, 2006.
 - (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 trued up in 2002, 2003 and for the period January 1- March 31, 2004. Input the variance in the whole year reconcilation.
- 43 45 (3) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I132, of the TAXCALC spreadsheet. 46 47 The true-up will compare to the 2002 proxy for 2002, 2003, 2004 and January 1 to March 31, 2005.
- 48 (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 49 50 trued up in 2002, 2003 and for the period January 1- March 31, 2004. Input the deferral variance in the whole year reconciliation.
- 51 (5) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I181, of the TAXCALC spreadsheet. 52 53 The true-up will compare to the 2002 proxy for 2002, 2003, 2004 and January 1 to March 31, 2005.
- 54 55 56 57 (6) The correcting entry should be shown in the year the entry was made. The true-up of the carrying charges will have to be reviewed.
 - (7) Carrying charges are calculated on a simple interest basis.
- (8) (i) PILs collected from customers from March 1, 2002 to March 31, 2004 were based on a fixed charge and a volumetric charge recovery by class. The PILs rate 58 59 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 60 61 62 63 2002 PILs tax proxy recovered by the volumetric rate by class as calculated on sheet 7 of the 2004 RAM. The 2005 PILs tax proxy is being recovered on a volumetric basis by class.
 - (ii) Collections should equal: (a) the actual volumes/ load (kWhs, kWs, Kva) for the period (including net unbilled at period end), multiplied by the PILs volumetric proxy rates by class (from the Q4, 2001and 2002 RAM worksheets) for 2002, 2003 and January 1 to March 31, 2004; plus, (b) customer counts by class in the same period multiplied by the PILs fixed charge rate components.
 - In 2004, use the Board-approved 2002 PILs proxy, recovered on a volumetric basis by class as calculated by the 2004 RAM, sheet 7, for the period April 1 to December 31, 2004, and add this total to the results from the sentence above for January 1 to March 31, 2004.
 - In 2005, use the Board-approved 2005 PILs proxy, recovered on a volumetric basis by class as calculated by the 2005 RAM, sheet 4, for the period April 1 to December 31, 2005. To this total, the 2004 volumetric PILs proxy rate by class should be used to calculate the recovery for the period January 1 to March 31, 2005.
 - (9) Any interim PILs recovery from Board Decisions will be recorded in APH Account # 1590. Final reconciliation of PILs proxy taxes will have to include amounts from 1562 and from 1590.



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Distributor Information

Applicant Name

West Perth Power Inc.

OEB Licence Number

ED-2002-0508



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Name of LDC: West Perth Power Inc.
OEB Licence Number: ED-2002-0508

Table of Contents

G1.1 Request for Disposition

Tuble of Contents	
Sheet Name	Purpose of Sheet
A1.1 Distributor Information	Enter LDC Data
A2.1 Table of Contents	Table of Contents
A3.1 Prescribed Interest Rates	Prescribed Interest Rates
A3.2 Annual Interest	Annual Interest
A4.1 PILs Tax Proxy	PILs Tax Proxy
B1.1 Rate Classes	Set Up Rate Classes
C1.1 2002 PILs Recovered	2002 PILs Recoverd
C1.2 2003 PILs Recovered	2003 PILs Recovered
C1.3 Jan to Mar 2004 PILs Rec	Jan to Mar 2004 PILs Recovered
C1.4 Apr to Dec 2004 PILs Rec	Apr to Dec 2004 PILs Recovered
C1.5 Jan To Mar 2005 PILs Rec	Jan To Mar 2005 PILs Recovered
C1.6 Apr to Dec 2005 PILs Rec	Apr to Dec 2005 PILs Recovered
C1.7 Jan To Apr 2006 PILs Rec	Jan To Apr 2006 PILs Recovered
D1.1 Total PIL's Recovered	Total PIL's Recovered
D1.2 Total PIL's By Year	Total PIL's By Year
E1.1 Disp of 1562 Balance	Disposition of Balance Recorded in Account 1562 Deferred PILs
F1.1 Calc Carry Cost 2001	Calculate Carrying Cost 2001
F1.2 Calc Carry Cost 2002	Calculate Carrying Cost 2002
F1.3 Calc Carry Cost 2003	Calculate Carrying Cost 2003
F1.4 Calc Carry Cost 2004	Calculate Carrying Cost 2004
F1.5 Calc Carry Cost 2005	Calculate Carrying Cost 2005
F1.6 Calc Carry Cost 2006	Calculate Carrying Cost 2006
F1.7 Calc Carry Cost 2007	Calculate Carrying Cost 2007
F1.8 Calc Carry Cost 2008	Calculate Carrying Cost 2008
F1.9 Calc Carry Cost 2009	Calculate Carrying Cost 2009
F1.10 Calc Carry Cost 2010	Calculate Carrying Cost 2010
F1.11 Calc Carry Cost 2011	Calculate Carrying Cost 2011
F1.12 Calc Carry Cost 2012	Calculate Carrying Cost 2012

Request for Disposition of 1562 Balance



Name of LDC: West Perth Power Inc.
OEB Licence Number: ED-2002-0508

Prescribed Interest Rates

	Approved Deferral and Variance Accounts Prescribed Interest Rate (per the Bankers' Acceptances-3 months Plus 0.25 Spread)
Q3 2001	7.25
Q2 2006	4.14
Q3 2006	4.59
Q4 2006	4.59
Q1 2007	4.59
Q2 2007	4.59
Q3 2007	4.59
Q4 2007	5.14
Q1 2008	5.14
Q2 2008	4.08
Q3 2008	3.35
Q4 2008	3.35
Q1 2009	2.45
Q2 2009	1.00
Q3 2009	0.55
Q4 2009	0.55
Q1 2010	0.55
Q2 2010	0.55
Q3 2010	0.89
Q4 2010	1.20
Q1 2011	1.47
Q2 2011	1.47
Q3 2011	1.47
Q4 2011	1.47
Q1 2012	1.47
Q2 2012	1.47



Name of LDC: West Perth Power Inc.
OEB Licence Number: ED-2002-0508

Annual Interest

	Prescribed		
Month	Interest	Monthly Interest	Cummulative
January-31-01	0.00	0.00%	0.00%
February-28-01	0.00	0.00%	0.00%
March-31-01	0.00	0.00%	0.00%
April-30-01	0.00	0.00%	0.00%
May-31-01	0.00	0.00%	0.00%
June-30-01	0.00	0.00%	0.00%
July-31-01	0.00	0.00%	0.00%
August-31-01	0.00	0.00%	0.00%
September-30-01	0.00	0.00%	0.00%
October-31-01	7.25	0.62%	0.62%
November-30-01	7.25	0.60%	1.21%
December-31-01	7.25	0.62%	1.83%
Effective Annual Interest		1.83%	

	Prescribed		
Month	Interest	Monthly Interest	Cummulative
January-31-02	7.25	0.62%	0.62%
February-28-02	7.25	0.56%	1.17%
March-31-02	7.25	0.62%	1.79%
April-30-02	7.25	0.60%	2.38%
May-31-02	7.25	0.62%	3.00%
June-30-02	7.25	0.60%	3.60%
July-31-02	7.25	0.62%	4.21%
August-31-02	7.25	0.62%	4.83%
September-30-02	7.25	0.60%	5.42%
October-31-02	7.25	0.62%	6.04%
November-30-02	7.25	0.60%	6.63%
December-31-02	7.25	0.62%	7.25%
Effective Annual Interest		7.25%	

	Prescribed		
Month	Interest	Monthly Interest	Cummulative
January-31-03	7.25	0.62%	0.62%
February-28-03	7.25	0.56%	1.17%
March-31-03	7.25	0.62%	1.79%
April-30-03	7.25	0.60%	2.38%
May-31-03	7.25	0.62%	3.00%
June-30-03	7.25	0.60%	3.60%
July-31-03	7.25	0.62%	4.21%
August-31-03	7.25	0.62%	4.83%
September-30-03	7.25	0.60%	5.42%
October-31-03	7.25	0.62%	6.04%
November-30-03	7.25	0.60%	6.63%
December-31-03	7.25	0.62%	7.25%

Effective	Annual	Interest

7.25%

	Prescribed		
Month	Interest	Monthly Interest	Cummulative
January-31-04	7.25	0.62%	0.62%
February-29-04	7.25	0.58%	1.19%
March-31-04	7.25	0.62%	1.81%
April-30-04	7.25	0.60%	2.40%
May-31-04	7.25	0.62%	3.02%
June-30-04	7.25	0.60%	3.62%
July-31-04	7.25	0.62%	4.23%
August-31-04	7.25	0.62%	4.85%
September-30-04	7.25	0.60%	5.44%
October-31-04	7.25	0.62%	6.06%
November-30-04	7.25	0.60%	6.65%
December-31-04	7.25	0.62%	7.27%
Effective Annual Interest		7.27%	

	Prescribed		
Month	Interest	Monthly Interest	Cummulative
January-31-05	7.25	0.62%	0.62%
February-28-05	7.25	0.56%	1.17%
March-31-05	7.25	0.62%	1.79%
April-30-05	7.25	0.60%	2.38%
May-31-05	7.25	0.62%	3.00%
June-30-05	7.25	0.60%	3.60%
July-31-05	7.25	0.62%	4.21%
August-31-05	7.25	0.62%	4.83%
September-30-05	7.25	0.60%	5.42%
October-31-05	7.25	0.62%	6.04%
November-30-05	7.25	0.60%	6.63%
December-31-05	7.25	0.62%	7.25%
Effective Annual Interest		7.25%	

MonthInterestMonthly InterestCummulativeJanuary-31-067.250.62%0.62%	ve
January-31-06 7.25 0.62% 0.62%	
February-28-06 7.25 0.56% 1.17%	
March-31-06 7.25 0.62% 1.79%	
April-30-06 4.14 0.34% 2.13%	
May-31-06 4.14 0.35% 2.48%	
June-30-06 4.14 0.34% 2.82%	
July-31-06 4.59 0.39% 3.21%	
August-31-06 4.59 0.39% 3.60%	
September-30-06 4.59 0.38% 3.98%	
October-31-06 4.59 0.39% 4.37%	
November-30-06 4.59 0.38% 4.74%	
December-31-06 4.59 0.39% 5.13%	
Effective Annual Interest 5.13%	

	Prescribed		
Month	Interest	Monthly Interest	Cummulative
January-31-07	4.59	0.39%	0.39%
February-28-07	4.59	0.35%	0.74%
March-31-07	4.59	0.39%	1.13%
April-30-07	4.59	0.38%	1.51%

	. = =		
May-31-07	4.59	0.39%	1.90%
June-30-07	4.59	0.38%	2.28%
July-31-07	4.59	0.39%	2.67%
August-31-07	4.59	0.39%	3.06%
September-30-07	4.59	0.38%	3.43%
October-31-07	5.14	0.44%	3.87%
November-30-07	5.14	0.42%	4.29%
December-31-07	5.14	0.44%	4.73%
Effective Annual Interest		4.73%	

	Prescribed		
Month	Interest	Monthly Interest	Cummulative
January-31-08	5.14	0.44%	0.44%
February-29-08	5.14	0.41%	0.84%
March-31-08	5.14	0.44%	1.28%
April-30-08	4.08	0.34%	1.62%
May-31-08	4.08	0.35%	1.96%
June-30-08	4.08	0.34%	2.30%
July-31-08	3.35	0.28%	2.58%
August-31-08	3.35	0.28%	2.87%
September-30-08	3.35	0.28%	3.14%
October-31-08	3.35	0.28%	3.43%
November-30-08	3.35	0.28%	3.70%
December-31-08	3.35	0.28%	3.99%
Effective Annual Interest		3.99%	

	Prescribed		
Month	Interest	Monthly Interest	Cummulative
January-31-09	2.45	0.21%	0.21%
February-28-09	2.45	0.19%	0.40%
March-31-09	2.45	0.21%	0.60%
April-30-09	1.00	0.08%	0.69%
May-31-09	1.00	0.08%	0.77%
June-30-09	1.00	0.08%	0.85%
July-31-09	0.55	0.05%	0.90%
August-31-09	0.55	0.05%	0.95%
September-30-09	0.55	0.05%	0.99%
October-31-09	0.55	0.05%	1.04%
November-30-09	0.55	0.05%	1.08%
December-31-09	0.55	0.05%	1.13%
Effective Annual Interest		1.13%	

	Prescribed		
Month	Interest	Monthly Interest	Cummulative
January-31-10	0.55	0.05%	0.05%
February-28-10	0.55	0.04%	0.09%
March-31-10	0.55	0.05%	0.14%
April-30-10	0.55	0.05%	0.18%
May-31-10	0.55	0.05%	0.23%
June-30-10	0.55	0.05%	0.27%
July-31-10	0.89	0.08%	0.35%
August-31-10	0.89	0.08%	0.42%
September-30-10	0.89	0.07%	0.50%
October-31-10	1.20	0.10%	0.60%
November-30-10	1.20	0.10%	0.70%
December-31-10	1.20	0.10%	0.80%

Effective	Annual	Intoroct
Effective	Annuai	interest

0.80%

Cummulative

	Prescribed		
Month	Interest	Monthly Interest	Cummulative
January-31-11	1.47	0.12%	0.12%
February-28-11	1.47	0.11%	0.24%
March-31-11	1.47	0.12%	0.36%
April-30-11	1.47	0.12%	0.48%
May-31-11	1.47	0.12%	0.61%
June-30-11	1.47	0.12%	0.73%
July-31-11	1.47	0.12%	0.85%
August-31-11	1.47	0.12%	0.98%
September-30-11	1.47	0.12%	1.10%
October-31-11	1.47	0.12%	1.22%
November-30-11	1.47	0.12%	1.35%
December-31-11	1.47	0.12%	1.47%
Effective Annual Interest		1.47%	

	Prescribed	
Month	Interest	Monthly Interest
January-31-12	1.47	0.12%
February-29-12	1 47	0.12%

		•	
January-31-12	1.47	0.12%	0.12%
February-29-12	1.47	0.12%	0.24%
March-31-12	1.47	0.12%	0.37%
April-30-12	1.47	0.12%	0.49%
May-31-12	0.00	0.00%	0.49%
June-30-12	0.00	0.00%	0.49%
July-31-12	0.00	0.00%	0.49%
August-31-12	0.00	0.00%	0.49%
September-30-12	0.00	0.00%	0.49%
October-31-12	0.00	0.00%	0.49%
November-30-12	0.00	0.00%	0.49%
December-31-12	0.00	0.00%	0.49%
Effective Annual Interest		0.49%	

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Name of LDC: West Perth Power Inc.
OEB Licence Number: ED-2002-0508

PILs Tax Proxy

	Year	Amount
Board-approved PILs tax proxy from Decisions	2001	31,622
Board-approved PILs tax proxy from Decisions	2002	42,932
Board-approved PILs tax proxy from Decisions	2005	38,743

Name of LDC: West Perth Power Inc.
OEB Licence Number: ED-2002-0508

Rate Class Selection

Rate Group	Rate Class	Fixed Metric	Vol Metric
RES	Residential	Customer	kWh
GSLT50	General Service Less Than 50 kW	Customer	kWh
GSGT50	General Service 50 to 999 kW	Customer	kW
Sen	Sentinel Lighting	Connection	kW
SL	Street Lighting	Connection	kW
USL	Unmetered Scattered Load	Connection	kWh
NA	Rate Class 7	NA	NA
NA	Rate Class 8	NA	NA
NA	Rate Class 9	NA	NA
NA	Rate Class 10	NA	NA
NA	Rate Class 11	NA	NA
NA	Rate Class 12	NA	NA
NA	Rate Class 13	NA	NA
NA	Rate Class 14	NA	NA
NA	Rate Class 15	NA	NA
NA	Rate Class 16	NA	NA
NA	Rate Class 17	NA	NA
NA	Rate Class 18	NA	NA
NA	Rate Class 19	NA	NA
NA	Rate Class 20	NA	NA
NA	Rate Class 21	NA	NA
NA	Rate Class 22	NA	NA
NA	Rate Class 23	NA	NA
NA	Rate Class 24	NA	NA
NA	Rate Class 25	NA	NA

B1.1 Rate Classes

PILs Recovered March to December 2002

Rate Class	Fixed Metric	PILs Rate 2001	PILs Rate 2002 B	Total PILs Rate C = A + B	Monthly Service Charge	Cust/Conn Billed Mar to Dec 2002 D	PILs Recovered E = C * D * 10
Residential	Customer	0.201673	0.755659	0.957331	12.3391	1,648	15,777
General Service Less Than 50 kW	Customer	0.186768	0.699810	0.886577	10.81	327	2,899
General Service 50 to 999 kW	Customer	3.077282	11.530441	14.607723	187.99	16	2,337
Sentinel Lighting	Connection	0.000000	0.000000	0.000000	0.21	8	0
Street Lighting	Connection	0.004300	0.016110	0.020410	0.27	610	125
Unmetered Scattered Load	Connection	0.000000	0.000000	0.000000		5	0
						2,614	21,138
Rate Class	Vol Metric	Α	PILs Rate 2002 B	Total PILs Rate C = A + B	Distribution Charge	kWh/kW Billed Mar to Dec 2002 D	PILs Recovered E = C * D
Residential	kWh	0.000115	0.000432	0.000547	0.0075	13,016,893.0000	7,122
General Service Less Than 50 kW	kWh	0.000176		0.000834	0.0124	15,431,922.0000	12,872
General Service 50 to 999 kW	kW	0.027013		0.128229	1.8725	44,594.0000	5,718
Sentinel Lighting	kW	0.000000		0.000000	0.7637	44	0
Street Lighting	kW	0.017459		0.082875	1.0698	1,013	84
Unmetered Scattered Load	kWh	0.000000	0.000000	0.000000		19	0
						28,494,485	25,796

PILs Recovered 2003

						Cust/Conn Billed	
Rate Class	Fixed Metric	PILs Rate 2001	PILs Rate 2002	Total PILs Rate	Monthly Service Charge	2003	PILs Recovered
		Α	В	C = A + B		D	E = C * D * 12
Residential	Customer	0.201673	0.755659	0.957331	12.3391	1,677	19,265
General Service Less Than 50 kW	Customer	0.186768	0.699810	0.886577	10.8064	221	2,351
General Service 50 to 999 kW	Customer	3.077282	11.530441	14.607723	187.9936	16	2,805
Sentinel Lighting	Connection	0.000000	0.000000	0.000000	0.2103	8	0
Street Lighting	Connection	0.004300	0.016110	0.020410	0.2727	610	149
Unmetered Scattered Load	Connection	0.000000	0.000000	0.000000	0.0000		0
						2,532	24,571
						kWh/kW Billed	
Rate Class	Vol Metric	PILs Rate 2001	PILs Rate 2002	Total PILs Rate	Distribution Charge	2003	PILs Recovered
		Α	В	C = A + B		D	E = C * D
Residential	kWh	0.000115	0.000432	0.000547	0.0075	15,409,515	8,431
General Service Less Than 50 kW	kWh	0.000176	0.000658	0.000834	0.0124	7,596,957	6,337
General Service 50 to 999 kW	kW	0.027013	0.101216	0.128229	1.8725	89,938	11,533
Sentinel Lighting	kW	0.000000	0.000000	0.000000	0.7637	39	0
Street Lighting	kW	0.017459	0.065417	0.082875	1.0698	1,265	105
Unmetered Scattered Load	kWh	0.000000	0.000000	0.000000	0.0000		0
						23,097,714	26,405

PILs Recovered January to March 2004

Rate Class	Fixed Metric	PILs Rate 2001 F	II s Rate 2002 T	Total PII s Rate	Charge	Jan to Mar 2004	PILs Recovered
rate class	1 Mod Modilo	A	В	C = A + B	Onargo	D	E = C * D * 3
Residential	Customer	0.201673	0.755659	0.957331	12.3391	1,705	4,897
General Service Less Than 50 kW	Customer	0.186768	0.699810	0.886577	10.8064	221	588
General Service 50 to 999 kW	Customer	3.077282	11.530441	14.607723	187.9936	17	745
Sentinel Lighting	Connection	0.000000	0.000000	0.000000	0.2103	7	0
Street Lighting	Connection	0.004300	0.016110	0.020410	0.2727	618	38
Unmetered Scattered Load	Connection	0.000000	0.000000	0.000000	0.0000		0
						2,568	6,267
Rate Class	Vol Metric	PILs Rate 2001 F	PILs Rate 2002	Γotal PILs Rate	Distribution Charge	kWh/kW Billed Jan To Mar 2004	PILs Recovered
		Α	В	C = A + B		D	E = C * D
Residential	kWh	0.000115	0.000432	0.000547	0.0075	4,127,478	2,258
General Service Less Than 50 kW	kWh	0.000176	0.000658	0.000834	0.0124	1,910,520	1,594
General Service 50 to 999 kW	kW	0.027013	0.101016	0.400000	1.8725	20,813	
Sentinel Lighting	****		0.101216	0.128229	1.0723	20,013	2,669
	kW	0.000000	0.000000	0.000000	0.7637	20,813	2,669 0
Street Lighting						*	2,669 0 25

Monthly Service Cust/Conn Billed

6,059,124

6,546

ED-2002-0508 **OEB Licence Number:**

PILs Recovered April to December 2004

Rate Class	Fixed Metric	PILs Rate Apr to Dec 2004 A	Monthly Service Charge	Cust/Conn Billed Apr to Dec 2004 B	PILs Recovered C = A * B * 9
Residential	Customer	0.000000	0.0000	0	0
General Service Less Than 50 kW	Customer	0.000000	0.0000	0	0
General Service 50 to 999 kW	Customer	0.000000	0.0000	0	0
Sentinel Lighting	Connection	0.000000	0.0000	0	0
Street Lighting	Connection	0.000000	0.0000	0	0
Unmetered Scattered Load	Connection	0.000000	0.0000	0	0
				0	0
Rate Class	Vol Metric	PILs Rate Apr to Dec 2004 A	Distribution Charge	kWh/kW Billed Apr To Dec 2004 B	PILs Recovered C = A * B
Residential	kWh	0.001268	0.0083	12,382,434	15,698
General Service Less Than 50 kW	kWh	0.000490	0.0133	5,731,559	2,807
General Service 50 to 999 kW	kW	0.199193	2.6357	62,439	12,437
Sentinel Lighting	kW	0.072065	1.3042	30	2
Street Lighting	kW	0.150550	1.3092	910	137
Unmetered Scattered Load	kWh				0
				18,177,372	31,082

PILs Recovered January to March 2005

Rate Class	Fixed Metric	PILs Rate Jan To Mar 2005 A	Monthly Service Charge	Cust/Conn Billed Jan to Mar 2005 B	PILs Recovered C = A * B * 3
Residential	Customer	0.000000	0.0000	0	0
General Service Less Than 50 kW	Customer	0.000000	0.0000	0	0
General Service 50 to 999 kW	Customer	0.000000	0.0000	0	0
Sentinel Lighting	Connection	0.000000	0.0000	0	0
Street Lighting	Connection	0.000000	0.0000	0	0
Unmetered Scattered Load	Connection	0.000000	0.0000	0	0
				0	0
		PILs Rate		kWh/kW Billed	
Rate Class	Vol Metric	Jan To Mar 2005	Distribution Charge	Jan To Mar 2005	PILs Recovered
Nate Class	voi Metric	A	Distribution Charge	B	C = A * B
Residential	kWh	0.001268	0.0083	4,197,904	5,322
General Service Less Than 50 kW	kWh	0.000490	0.0133	1,960,556	960
General Service 50 to 999 kW	kW	0.199193	2.6357	20,317	4,047
Sentinel Lighting	kW	0.072065	1.3042	10	1
Street Lighting	kW	0.150550	1.3092	303	46
Unmetered Scattered Load	kWh	0.000000	0.0000		0
				6,179,090	10,375

PILs Recovered April to December 2005

Rate Class	Fixed Metric	PILs Rate Apr to Dec 2005 A	Monthly Service Charge	Cust/Conn Billed Apr to Dec 2005 B	PILs Recovered C = A * B * 9
Residential	Customer	0.000000	0.0000	0	0
General Service Less Than 50 kW	Customer	0.000000	0.0000	0	0
General Service 50 to 999 kW	Customer	0.000000	0.0000	0	0
Sentinel Lighting	Connection	0.000000	0.0000	0	0
Street Lighting	Connection	0.000000	0.0000	0	0
Unmetered Scattered Load	Connection	0.000000	0.0000	0	0
				0	0
Rate Class	Vol Metric	PILs Rate Apr to Dec 2005 A	Distribution Charge	kWh/kW Billed Apr To Dec 2005 B	PILs Recovered C = A * B
Residential	kWh	Apr to Dec 2005	Distribution Charge	Apr To Dec 2005	
	kWh kWh	Apr to Dec 2005	ŭ .	Apr To Dec 2005 B	C = A * B
Residential	kWh	Apr to Dec 2005 A 0.001247	0.0104	Apr To Dec 2005 B 12,593,711	C = A * B 15,702
Residential General Service Less Than 50 kW General Service 50 to 999 kW Sentinel Lighting	kWh kWh kW kW	Apr to Dec 2005 A 0.001247 0.000768 0.147296 0.092531	0.0104 0.0148 2.8126 1.6091	Apr To Dec 2005 B 12,593,711 5,881,669 60,950 30	C = A * B 15,702 4,518 8,978 3
Residential General Service Less Than 50 kW General Service 50 to 999 kW Sentinel Lighting Street Lighting	kWh kWh kW kW	Apr to Dec 2005 A 0.001247 0.000768 0.147296 0.092531 0.141069	0.0104 0.0148 2.8126 1.6091 1.8198	Apr To Dec 2005 B 12,593,711 5,881,669 60,950 30 910	C = A * B 15,702 4,518 8,978
Residential General Service Less Than 50 kW General Service 50 to 999 kW Sentinel Lighting	kWh kWh kW kW	Apr to Dec 2005 A 0.001247 0.000768 0.147296 0.092531	0.0104 0.0148 2.8126 1.6091	Apr To Dec 2005 B 12,593,711 5,881,669 60,950 30	C = A * B 15,702 4,518 8,978 3



PILs Recovered January to April 2006

		PILs Rate		Cust/Conn Billed	
Rate Class	Fixed Metric	Jan To Apr 2006	Monthly Service Charge	Jan To Apr 2006	PILs Recovered
		A	· · · · · · · · · · · · · · · · · · ·	В	C = A * B * 4
Residential	Customer	0.000000	0.0000	0	0
General Service Less Than 50 kW	Customer	0.000000	0.0000	0	0
General Service 50 to 999 kW	Customer	0.000000	0.0000	0	0
Sentinel Lighting	Connection	0.000000	0.0000	0	0
Street Lighting	Connection	0.000000	0.0000	0	0
Unmetered Scattered Load	Connection	0.000000	0.0000	0	0
				0	0
		PILs Rate		kWh/kW Billed	
Rate Class	Vol Metric	Jan To Apr 2006	Distribution Charge	Jan To Apr 2006	PILs Recovered
		Α		В	C = A * B
Residential	kWh	0.001247	0.0104	5,567,009	6,941
General Service Less Than 50 kW	kWh	0.000768	0.0148	2,490,918	1,913
General Service 50 to 999 kW	kW	0.147296	2.8126	18,331	2,700
Sentinel Lighting	kW	0.092531	1.6091	13	1
Street Lighting	kW	0.141069	1.8198	404	57
Unmetered Scattered Load	kWh	0.094816	2.4274	15	1
				8,076,690	11,614

OEB Licence Number: ED-2002-0508

Total PIL's Recoverd

Rate Class	Fixed Metric				PILs Recovered Apr to Dec 2004				PILs Recovered Total
Residential General Service Less Than 50 kW General Service 50 to 999 kW Sentinel Lighting	Customer Customer Customer Connection	15,777 2,899 2,337 0	19,265 2,351 2,805 0	588 745	0	0 0 0	0 0 0 0	0 0 0	39,939 5,838 5,887 0
Street Lighting Unmetered Scattered Load	Connection Connection	125 0	149 0	38	0	0	0	0	312 0
		21,138	24,571	6,267	0	0	0	0	51,976
Rate Class	Vol Metric				PILs Recovered Apr to Dec 2004				PILs Recovered Total
Residential General Service Less Than 50 kW General Service 50 to 999 kW Sentinel Lighting Street Lighting	kWh kWh kW kW	7,122 12,872 5,718 0 84	8,431 6,337 11,533 0 105	1,594 2,669 0	2,807 12,437 2	5,322 960 4,047 1	15,702 4,518 8,978 3 128	6,941 1,913 2,700 1 57	61,475 31,001 48,082 7 582
Unmetered Scattered Load	kWh	25,796	26,405	0	0	10,375	29,331	11,614	3 141,149
Rate Class		PILs Recovered	PILs Recovered	PILs Recovered	PILs Recovered Apr to Dec 2004	PILs Recovered	PILs Recovered	PILs Recovered	<u> </u>
Residential General Service Less Than 50 kW General Service 50 to 999 kW Sentinel Lighting Street Lighting Unmetered Scattered Load		22,899 15,771 8,055 0 208 0	27,696 8,688 14,337 0 254	2,181 3,414 0 63	2,807 12,437 2 137 0	5,322 960 4,047 1 46 0	15,702 4,518 8,978 3 128 2	6,941 1,913 2,700 1 57 1	101,414 36,839 53,969 7 894 3
		46,934	50,976	12,813	31,082	10,375	29,331	11,014	193,125

Name of LDC: West Perth Power Inc.
OEB Licence Number: ED-2002-0508

Total PIL's Recoverd by Year

		PILs Recovered	PILs Recovered	PILs Recovered	PILs Recovered	PILs Recovered	PILs Recovered
Rate Class	Fixed Metric	Mar to Dec 2002	Jan to Dec 2003	Jan to Dec 2004	Jan to Dec 2005	Jan to Apr 2006	Total
Residential	Customer	15,777	19,265	4,897	0	0	39,939
General Service Less Than 50 kW	Customer	2,899	,	588	0	-	,
General Service 50 to 999 kW	Customer	2,337	,	745	0	-	,
Sentinel Lighting	Connection	0		0	0	-	,
Street Lighting	Connection	125	149	38	0	-	
Unmetered Scattered Load	Connection	0		0	0	ŭ	
Offinetered Scattered Load	Connection	21,138		6,267	0		
		21,130	24,571	0,207	0	0	31,970
		PILs Recovered	PILs Recovered	PILs Recovered	PILs Recovered	PILs Recovered	PILs Recovered
Rate Class	Vol Metric	Mar to Dec 2002	Jan to Dec 2003	Jan to Dec 2004	Jan to Dec 2005	Jan to Apr 2006	Total
						·	
Residential	kWh	7,122	8,431	17,956	21,024	6,941	61,475
General Service Less Than 50 kW	kWh	12,872	6,337	4,401	5,478	1,913	31,001
General Service 50 to 999 kW	kW	5,718	11,533	15,106	13,025	2,700	48,082
Sentinel Lighting	kW	0		. 2	3		7
Street Lighting	kW	84	105	162	174	57	582
Unmetered Scattered Load	kWh	0	0	0	2	1	3
		25,796	26,405	37,627	39,706	11,614	141,149
				- ,-		,-	, -
		PILs Recovered	PILs Recovered	PILs Recovered	PILs Recovered	PILs Recovered	PILs Recovered
Rate Class		Mar to Dec 2002	Jan to Dec 2003	Jan to Mar 2004	Apr to Dec 2004	Jan to Apr 2006	Total
Residential		22,899	,	22,853		6,941	101,414
General Service Less Than 50 kW		15,771	8,688	4,988	5,478	1,913	36,839
General Service 50 to 999 kW		8,055	14,337	15,851	13,025	2,700	53,969
Sentinel Lighting		0	0	2	3	1	7
Street Lighting		208	254	200	174	57	894
Unmetered Scattered Load		0	0	0	2	1	3
		46,934	50,976	43,895	39,706	11,614	193,125

Name of LDC: West Perth Power Inc. OEB Licence Number: ED-2002-0508

Disposition of Balance Recorded in Account 1562 Deferred PILs

Year start: Year end:	01/10/2001 31/12/2001	01/01/2002 31/12/2002	01/01/2003 31/12/2003	01/01/2004 31/12/2004	01/01/2005 31/12/2005	01/01/2006 30/04/2006	01/05/2006 31/12/2006	01/01/2007 31/12/2007	01/01/2008 31/12/2008	01/01/2009 31/12/2009	01/01/2010 31/12/2010	01/01/2011 31/12/2011	01/01/2012 30/04/2012
Principal Opening balance: # 1562 Board-approved PILs tax proxy from Decisions ⁽¹⁾ +	31,622	31,622 42,932	27,620 74,554	51,198 50,838	58,141 39,790	58,225 12,914	59,525	59,525	59,525	59,525	59,525	59,525	59,525
	/- /- /-		0		0		0	0	0	0	0	0	0
	/- /-	0	0	0	0		0	0	0	0	0	0	0
PILs collected from customers - Proxy ⁽⁸⁾	- 0	-46,934	-50,976	-43,895	-39,706	-11,614	0	0	0	0	0	0	0
Principal Ending balance: #1562	31,622	27,620	51,198	58,141	58,225	59,525	59,525	59,525	59,525	59,525	59,525	59,525	59,525
Principal Opening balance: #1562 Carrying charges ⁽⁷⁾ + Principal Ending balance: #1562	0 193 193	193 2,442 2,635	2,635 2,790 5,425	5,425 3,887 9,312	9,312 4,202 13,513	13,513 1,248 14,761	14,761 1,789 16,551	16,551 2,815 19,365	19,365 2,374 21,739	21,739 673 22,412	22,412 476 22,888	22,888 875 23,763	23,763 290 24,053

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

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

Method #3

- (1) (i) From the Board's Decision see Inclusion in Rates, Part III of the TAXCALC spreadsheet for Q4 2001 and 2002.
 - Please insert the Q4, 2001 proxy in column C even though it was approved effective March 1, 2002. Per APH entries began October 1, 2001.
 - (ii) If the Board approved different amounts, input the Board-approved amounts in cells C12 and E12.
 - (iii) Column G In 2003, the initial estimate should include the Q4 2001 PILs tax proxy and the 2002 PILs tax proxy.
 - (iv) Column I The Q4 2001 PILs tax proxy was removed from rates on April 1, 2004 and the 2002 PILs tax proxy remained.
- (v) Column K The 2002 PILs tax proxy applies to January 1 to March 31, 2005, and the new 2005 PILs tax proxy from April 1 to December 31, 2005.
- (vi) Column M In 2006, the prorated 2005 PILs tax proxy will used for the period from January 1, 2006 to April 30, 2006.
- (2) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I133, of the TAXCALC spreadsheet. The Q4, 2001 proxy has to be trued up in 2002, 2003 and for the period January 1- March 31, 2004. Input the variance in the whole year reconcilation.
- (3) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I133, of the TAXCALC spreadsheet. The true-up will compare to the 2002 proxy for 2002, 2003, 2004 and January 1 to March 31, 2005.
- (4) From the Ministry of Finance Variance Column, under Future True-ups, Part IV b, cell I182, of the TAXCALC spreadsheet. The Q4, 2001 proxy has to be trued up in 2002, 2003 and for the period January 1- March 31, 2004. Input the deferral variance in the whole year reconciliation.
- (5) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I182, of the TAXCALC spreadsheet. The true-up will compare to the 2002 proxy for 2002, 2003, 2004 and January 1 to March 31, 2005.
- (6) The correcting entry should be shown in the year the entry was made. The true-up of the carrying charges will have to be reviewed.
- (7) Carrying charges are calculated on a simple interest basis.
- (8) (i) PILs collected from customers from March 1, 2002 to March 31, 2004 were based on a fixed charge and a volumetric charge recovery by class. The PILs rate components for Q4, 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 2002 PILs tax proxy recovered by the volumetric rate by class as calculated on sheet 7 of the 2004 RAM.
 The 2005 PILs tax proxy is being recovered on a volumetric basis by class. Input negative number for collections.
 - (ii) Collections should equal: (a) the actual volumes/ load (kWhs, kWs, Kvs) for the period (including net unbilled at period end), multiplied 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; plus, (b) customer counts by class in the same period multiplied by the PILs fixed charge rate components.
 - In 2004, use the Board-approved 2002 PILs proxy, recovered on a volumetric basis by class as calculated by the 2004 RAM, sheet 7, for the period April 1 to December 31, 2004, and add this total to the results from the sentence above for January 1 to March 31, 2004.
 - In 2005, use the Board-approved 2005 PILs proxy, recovered on a volumetric basis by class as calculated by the 2005 RAM, sheet 4, for the period April 1 to December 31, 2005. To this total, the 2004 volumetric PILs proxy rate by class should be used to calculate the recovery for the period January 1 to March 31, 2005.
 - In 2006, use the Board-approved 2005 PILs proxy, recovered on a volumetric basis by class as calculated by the 2005 RAM, sheet 4, for the period January 1 to April 30, 2006.

OEB Licence Number: ED-2002-0508

Month Prescribed Rate Monthly Interest		Jan-01 0.00% 0.00%	Feb-01 0.00% 0.00%	Mar-01 0.00% 0.00%	Apr-01 0.00% 0.00%	May-01 0.00% 0.00%	Jun-01 0.00% 0.00%	0.00%	0.0070	Sep-01 0.00% 0.00%	Oct-01 7.25% 0.62%	Nov-01 7.25% 0.60%	Dec-01 7.25% 0.62%	Total
Principal Opening balance: # 1562	=	0	0	0	0	0	0) 0	0	0	0	10,541	21.081	0
Board-approved PILs tax proxy from Decisions(1)	+/-	0				-	-		-		10,541	10,541	10.541	31,622
True-up Variance Adjustment Q4, 2001(2)	+/-	0	0	0		0						0	0	0
True-up Variance Adjustment(3)	+/-	0	0	0	0	0	0) 0	0	0	0	0	0	0
Deferral Account Variance Adjustment Q4, 2001(4)	+/-	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferral Account Variance Adjustment(5)	+/-	0	0	0	0	0	0	0	0	0	0	0	0	0
Adjustments to reported prior years' variances(6)	+/-	0	0	0	0	0	0	0	0	0	0	0	0	0
PILs collected from customers - Proxy(8)	-	0	0	0	0	0	0	0	0	0	0	0	0	0
Principal Ending balance: # 1562		0	0	0	0	0	0) 0	0	0	10,541	21,081	31,622	31,622
Interest on Opening Balance		0	0	0	0	0	0	0	0	0	0	63	130	193
Cummulative Interest This Year		0	0	0	0	0	0	0	0	0	0	63	193	
Cummulative Interest Life to Date		0	0	0	0	0	0	0	0	0	0	63	193	

OEB Licence Number: ED-2002-0508

Month Prescribed Rate Monthly Interest	Jan-02 7.25% 0.62%		7.25%	Apr-02 7.25% 0.60%	May-02 7.25% 0.62%	Jun-02 7.25% 0.60%	7.25%	Aug-02 7.25% 0.62%	Sep-02 7.25% 0.60%	7.25%	Nov-02 7.25% 0.60%	Dec-02 7.25% 0.62%	Total
Principal Opening balance: # 1562	= 31,622	35,200	38,777	37,662	36,546	35,430	34,314	33,199	32,083	30,967	29,852	28,736	31,622
Board-approved PILs tax proxy from Decisions(1)	+/- 3,578	3,578	3,578	3,578	3,578	3,578	3,578	3,578	3,578	3,578	3,578	3,578	42,932
True-up Variance Adjustment Q4, 2001(2)	+/- (0	0	0	0	0	0	0	0	0	0	0	0
True-up Variance Adjustment(3)	+/- (0	0	0	0	0	0	0	0	0	0	0	0
Deferral Account Variance Adjustment Q4, 2001(4)	+/- (0	0	0	0	0	0	0	0	0	0	0	0
Deferral Account Variance Adjustment(5)	+/- (0	0	0	0	0	0	0	0	0	0	0	0
Adjustments to reported prior years' variances(6)	+/- (0	0	0	0	0	0	0	0	0	0	0	0
PILs collected from customers - Proxy(8)	- (0	-4,693	-4,693	-4,693	-4,693	-4,693	-4,693	-4,693	-4,693	-4,693	-4,693	-46,934
Principal Ending balance: # 1562	35,200	38,777	37,662	36,546	35,430	34,314	33,199	32,083	30,967	29,852	28,736	27,620	27,620
Interest on Opening Balance	195	196	239	224	225	211	211	204	191	191	178	177	2,442
Cummulative Interest This Year	195	390	629	854	1,079	1,290	1,501	1,706	1,897	2,087	2,265	2,442	
Cummulative Interest Life to Date	387	583	822	1,046	1,271	1,482	1,694	1,898	2,089	2,280	2,458	2,635	

OEB Licence Number: ED-2002-0508

Month Prescribed Rate Monthly Interest	Jan-03 7.25% 0.62%	Feb-03 7.25% 0.56%	Mar-03 7.25% 0.62%	Apr-03 7.25% 0.60%	May-03 7.25% 0.62%	Jun-03 7.25% 0.60%	7.25%	Aug-03 7.25% 0.62%	Sep-03 7.25% 0.60%	7.25%	Nov-03 7.25% 0.60%	Dec-03 7.25% 0.62%	Total
Principal Opening balance: # 1562 =	27,620	29,585	31,550	33,515	35,480	37,444	39,409	41,374	43,339	45,304	47,269	49,233	27,620
Board-approved PILs tax proxy from Decisions(1) +/-	,	6.213	6,213	6.213	6,213	6.213	6,213	6,213	6.213	6.213	6.213	6,213	74,554
True-up Variance Adjustment Q4, 2001(2) +/-		0	0	0	0	0	0	0	0	0	0	0	0
True-up Variance Adjustment(3) +/-	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferral Account Variance Adjustment Q4, 2001(4) +/-	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferral Account Variance Adjustment(5) +/-	0	0	0	0	0	0	0	0	0	0	0	0	0
Adjustments to reported prior years' variances(6) +/-	0	0	0	0	0	0	0	0	0	0	0	0	0
PILs collected from customers - Proxy(8) -	-4,248	-4,248	-4,248	-4,248	-4,248	-4,248	-4,248	-4,248	-4,248	-4,248	-4,248	-4,248	-50,976
Principal Ending balance: # 1562	29,585	31,550	33,515	35,480	37,444	39,409	41,374	43,339	45,304	47,269	49,233	51,198	51,198
Interest on Opening Balance	170	165	194	200	218	223	243	255	258	279	282	303	2,790
Cummulative Interest This Year	170	335	529	729	947	1,170	1,413	1,668	1,926	2,205	2,486	2,790	
Cummulative Interest Life to Date	2,805	2,969	3,164	3,363	3,582	3,805	4,048	4,302	4,561	4,840	5,121	5,425	

OEB Licence Number: ED-2002-0508

Month	Jan-04	Feb-04	Mar-04	Apr-04	May-04	Jun-04	Jul-04	Aug-04	Sep-04	Oct-04	Nov-04	Dec-04	Total
Prescribed Rate	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	
Monthly Interest	0.62%	0.58%	0.62%	0.60%	0.62%	0.60%	0.62%	0.62%	0.60%	0.62%	0.60%	0.62%	
Principal Opening balance: # 1562	= 51.198	51.164	51.129	51,094	51,877	52,660	53,443	54,226	55,009	55.792	56,575	57.358	51,198
	- ,	- / -	- , -									- ,	•
	-/- 4,236	•	4,236	,	,	4,236	′	4,236	· · · · ·	· · ·	4,236	4,236	50,838
, , , , , , , , , , , , , , , , , , , ,	-/- 0	0	0	0	0	0	0	0	0	0	0	0	0
True-up Variance Adjustment(3)	-/- 0	0	0	0	0	0	0	0	0	0	0	0	0
Deferral Account Variance Adjustment Q4, 2001(4)	-/- 0	0	0	0	0	0	0	0	0	0	0	0	0
Deferral Account Variance Adjustment(5)	-/- 0	0	0	0	0	0	0	0	0	0	0	0	0
Adjustments to reported prior years' variances(6)	-/- 0	0	0	0	0	0	0	0	0	0	0	0	0
PILs collected from customers - Proxy(8)	4,271	-4,271	-4,271	-3,454	-3,454	-3,454	-3,454	-3,454	-3,454	-3,454	-3,454	-3,454	-43,895
Principal Ending balance: # 1562	51,164	51,129	51,094	51,877	52,660	53,443	54,226	55,009	55,792	56,575	57,358	58,141	58,141
Interest on Opening Balance	315	295	315	304	319	314	329	334	328	344	337	353	3,887
Cummulative Interest This Year	315	610	925	1,229	1,549	1,862	2,192	2,525	2,853	3,197	3,534	3,887	
Cummulative Interest Life to Date	5,740	6,034	6,349	6,654	6,973	7,287	7,616	7,950	8,278	8,621	8,958	9,312	
	,	,	,			,	•	,	,				

OEB Licence Number: ED-2002-0508

Month Prescribed Rate Monthly Interest	Jan-05 7.25% 0.62%	Feb-05 7.25% 0.56%	Mar-05 7.25% 0.62%	Apr-05 7.25% 0.60%	May-05 7.25% 0.62%	Jun-05 7.25% 0.60%	7.25%	Aug-05 7.25% 0.62%	Sep-05 7.25% 0.60%	7.25%	Nov-05 7.25% 0.60%	Dec-05 7.25% 0.62%	Total
Principal Opening balance: # 1562 =	58,141	57,998	57,856	57,713	57,770	57,827	57,884	57,941	57,997	58,054	58,111	58,168	58,141
Board-approved PILs tax proxy from Decisions(1) +/-	3,316	3,316	3,316	3,316	3,316	3,316	3,316	3,316	3,316	3,316	3,316	3,316	39,790
True-up Variance Adjustment Q4, 2001(2) +/-	- 0	0	0	0	0	0	0	0	0	0	0	0	0
True-up Variance Adjustment(3) +/-	- 0	0	0	0	0	0	0	0	0	0	0	0	0
Deferral Account Variance Adjustment Q4, 2001(4) +/-	- 0	0	0	0	0	0	0	0	0	0	0	0	0
Deferral Account Variance Adjustment(5) +/-	- 0	0	0	0	0	0	0	0	0	0	0	0	0
Adjustments to reported prior years' variances(6) +/-	- 0	0	0	0	0	0	0	0	0	0	0	0	0
PILs collected from customers - Proxy(8) -	-3,458	-3,458	-3,458	-3,259	-3,259	-3,259	-3,259	-3,259	-3,259	-3,259	-3,259	-3,259	-39,706
Principal Ending balance: # 1562	57,998	57,856	57,713	57,770	57,827	57,884	57,941	57,997	58,054	58,111	58,168	58,225	58,225
Interest on Opening Balance	358	323	356	344	356	345	356	357	346	357	346	358	4,202
Cummulative Interest This Year	358	681	1,037	1,381	1,736	2,081	2,437	2,794	3,140	3,497	3,844	4,202	
Cummulative Interest Life to Date	9,670	9,992	10,348	10,692	11,048	11,393	11,749	12,106	12,451	12,809	13,155	13,513	

OEB Licence Number: ED-2002-0508

	Jan-06 7.25% 0.62%	Feb-06 7.25% 0.56%	Mar-06 7.25% 0.62%	4.14%	May-06 4.14% 0.35%	4.14%	4.59%	Aug-06 4.59% 0.39%	4.59%	4.59%	Nov-06 4.59% 0.38%	Dec-06 4.59% 0.39%	Total
=	58,225	58,550	58,875	59,200	59,525	· ·		59,525	59,525	· · · · ·	59,525	59,525	58,225
	,	· · · · ·	· · · · ·	3,229		_			0	0	_	-	12,914
+/-	0	0	0	0	0	0	0	0	0	0	0	0	0
+/-	0	0	0	0	0	0	0	0	0	0	0	0	0
+/-	0	0	0	0	0	0	0	0	0	0	0	0	0
+/-	0	0	0	0	0	0	0	0	0	0	0	0	0
-	-2,904	-2,904	-2,904	-2,904	0	0	0	0	0	0	0	0	-11,614
	58,550	58,875	59,200	59,525	59,525	59,525	59,525	59,525	59,525	59,525	59,525	59,525	59,525
	359 359 13.872	326 684 14 198	363 1,047 14 560	201 1,248 14 761	209 1,457 14 971	203 1,660 15 173	232 1,892 15,405	232 2,124 15,637	225 2,349 15,862	232 2,581 16.094	225 2,805 16.319	232 3,037 16,551	3,037
	+/- +/- +/- +/- +/-	7.25% 0.62% = 58,225 +/- 3,229 +/- 0 +/- 0 +/- 0 +/- 0 2,904 58,550	7.25% 7.25% 0.62% 0.56% = 58,225 58,550 +/- 3,229 3,229 +/- 0 0 +/- 0 0 +/- 0 0 0 +/- 0 0 0 +/- 0 0 0 +/- 0 0 0 -2,904 -2,904 58,550 58,875	7.25% 7.25% 7.25% 0.62% 0.62% 0.56% 0.62% 0.56% 0.62% = 58,225 58,550 58,875 +/- 3,229 3,229 3,229 +/- 0 0 0 0 +/- 0 0 0 0 +/- 0 0 0 0 0 +/- 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	7.25% 7.25% 7.25% 4.14% 0.62% 0.56% 0.62% 0.34% = 58,225 58,550 58,875 59,200 +/- 3,229 3,229 3,229 3,229 +/- 0 0 0 0 0 +/- 0 0 0 0 0 0 +/- 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	7.25% 7.25% 7.25% 4.14% 4.14% 0.62% 0.56% 0.62% 0.34% 0.35% = 58,225 58,550 58,875 59,200 59,525 +/- 3,229 3,229 3,229 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	7.25% 7.25% 7.25% 4.14% 4.14% 4.14% 0.62% 0.56% 0.62% 0.34% 0.35% 0.34% = 58,225 58,550 58,875 59,200 59,525 59,525 +/- 3,229 3,229 3,229 0 0 0 +/- 0 0 0 0 0 0 0 0 0 0 +/- 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	7.25% 7.25% 7.25% 4.14% 4.14% 4.14% 4.59% 0.62% 0.56% 0.62% 0.34% 0.35% 0.34% 0.39% = 58,225 58,550 58,875 59,200 59,525 59,525 59,525 +/- 3,229 3,229 3,229 0 0 0 0 0 +/- 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	7.25% 7.25% 7.25% 4.14% 4.14% 4.14% 4.59% 4.59% 0.62% 0.56% 0.62% 0.34% 0.35% 0.34% 0.39% 0.39% = 58,225 58,550 58,875 59,200 59,525 59,525 59,525 59,525 +/- 3,229 3,229 3,229 0 0 0 0 0 0 0 +/- 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	7.25% 7.25% 7.25% 4.14% 4.14% 4.14% 4.59% 4.59% 4.59% 0.62% 0.56% 0.62% 0.34% 0.35% 0.34% 0.39% 0.39% 0.38% = 58,225 58,550 58,875 59,200 59,525 59,525 59,525 59,525 59,525 +/- 3,229 3,229 3,229 0 0 0 0 0 0 0 0 0 0 +/- 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	7.25% 7.25% 7.25% 4.14% 4.14% 4.14% 4.59% 4.59% 4.59% 4.59% 0.62% 0.56% 0.62% 0.34% 0.35% 0.34% 0.39% 0.39% 0.38% 0.39% 0.39% 0.39% 0.38% 0.39%	7.25% 7.25% 7.25% 4.14% 4.14% 4.14% 4.59% 4.59% 4.59% 4.59% 0.62% 0.56% 0.62% 0.34% 0.35% 0.34% 0.39% 0.39% 0.38% 0.39% 0.38% = 58,225 58,550 58,875 59,200 59,525	0.62% 0.56% 0.62% 0.34% 0.35% 0.34% 0.39% 0.39% 0.38% 0.38% 0.39% 0.38% 0.38% 0.39% 0.38% 0.38% 0.39% 0.38% 0.38% 0.39% 0.38% 0.38% 0.39% 0.38% 0.38%

Name of LDC: West Perth Power Inc.
OEB Licence Number: ED-2002-0508

Month Prescribed Rate Monthly Interest	Jan-07 4.59% 0.39%		Mar-07 4.59% 0.39%	4.59%	May-07 4.59% 0.39%	Jun-07 4.59% 0.38%	4.59%	Aug-07 4.59% 0.39%	Sep-07 4.59% 0.38%	5.14%	Nov-07 5.14% 0.42%	Dec-07 5.14% 0.44%	Total
Principal Opening balance: # 1562	= 59,525	59,525	59,525	59,525	59,525	59.525	59,525	59,525	59,525	59,525	59,525	59,525	59,525
	/- 0	0	0	,	0	0	0	0	0	0	0	0	0
. , , , , , , , , , , , , , , , , , , ,	/- 0	0	0	0	0	0	0	0	0	0	0	0	0
True-up Variance Adjustment(3) +	/- 0	0	0	0	0	0	0	0	0	0	0	0	0
Deferral Account Variance Adjustment Q4, 2001(4) +	/- 0	0	0	0	0	0	0	0	0	0	0	0	0
Deferral Account Variance Adjustment(5) +	/- 0	0	0	0	0	0	0	0	0	0	0	0	0
Adjustments to reported prior years' variances(6) +	/- 0	0	0	0	0	0	0	0	0	0	0	0	0
PILs collected from customers - Proxy(8)	- 0	0	0	0	0	0	0	0	0	0	0	0	0
B: : 15 % 1 % 4500	50 505	50 505	50 505	=0 =0=	50 505	50 505	50 505	50 505	50 505	50 505	50 505	50 505	50 505
Principal Ending balance: # 1562	59,525	59,525	59,525	59,525	59,525	59,525	59,525	59,525	59,525	59,525	59,525	59,525	59,525
Interest on Opening Balance	232	210	232	225	232	225	232	232	225	260	251	260	2,815
Cummulative Interest This Year	232	442	674	898	1,130	1,355	1,587	1,819	2,044	2,303	2,555	2,815	
Cummulative Interest Life to Date	16,783	16,992	17,224	17,449	17,681	17,906	18,138	18,370	18,594	18,854	19,106	19,365	

Name of LDC: West Perth Power Inc.
OEB Licence Number: ED-2002-0508

Month Prescribed Rate Monthly Interest	Jan-08 5.14% 0.44%		Mar-08 5.14% 0.44%	4.08%	May-08 4.08% 0.35%	Jun-08 4.08% 0.34%	3.35%	Aug-08 3.35% 0.28%	Sep-08 3.35% 0.28%	3.35%	Nov-08 3.35% 0.28%	Dec-08 3.35% 0.28%	Total
Principal Opening balance: # 1562 =	59,525	59,525	59,525	59,525	59,525	59 525	59,525	59,525	59,525	59,525	59.525	59,525	59,525
Board-approved PILs tax proxy from Decisions(1) +/	,	00,020	00,020	0	00,020	00,020	,	00,020	00,020	,	00,020	00,020	00,020
True-up Variance Adjustment Q4, 2001(2) +/	_	0	0	0	0	0	-	0	0	-	0	0	0
True-up Variance Adjustment(3) +/		0	0	0	0	0		0	0	0	0	0	0
Deferral Account Variance Adjustment Q4, 2001(4)	- 0	0	0	0	0	0	0	0	0	0	0	0	0
Deferral Account Variance Adjustment(5) +/	- 0	0	0	0	0	0	0	0	0	0	0	0	0
Adjustments to reported prior years' variances(6) +/	- 0	0	0	0	0	0	0	0	0	0	0	0	0
PILs collected from customers - Proxy(8) -	0	0	0	0	0	0	0	0	0	0	0	0	0
Principal Ending balance: # 1562	59,525	59,525	59,525	59,525	59,525	59,525	59,525	59,525	59,525	59,525	59,525	59,525	59,525
	-			_	-	·	·		-	·			
Interest on Opening Balance	260	243	260	200	206	200	169	169	164	169	164	169	2,374
Cummulative Interest This Year	260	503	763	962	1,169	1,368	1,538	1,707	1,871	2,040	2,204	2,374	
Cummulative Interest Life to Date	19,625	19,868	20,128	20,328	20,534	20,734	20,903	21,072	21,236	21,406	21,570	21,739	

Name of LDC: West Perth Power Inc.
OEB Licence Number: ED-2002-0508

Month Prescribed Rate Monthly Interest	Jan-09 2.45% 0.21%	Feb-09 2.45% 0.19%	Mar-09 2.45% 0.21%	Apr-09 1.00% 0.08%	May-09 1.00% 0.08%	Jun-09 1.00% 0.08%	0.55%	Aug-09 0.55% 0.05%	Sep-09 0.55% 0.05%	0.55%	Nov-09 0.55% 0.05%	Dec-09 0.55% 0.05%	Total
Principal Opening balance: # 1562 =	59,525	59,525	59,525	59,525	59,525	59.525	59,525	59,525	59,525	59,525	59.525	59,525	59,525
Board-approved PILs tax proxy from Decisions(1) +/	,	0	0	0	0	0	,	0	0	,	0	00,020	0
True-up Variance Adjustment Q4, 2001(2) +/	_	0	0	0	0	0	-	0	0	-	0	0	0
True-up Variance Adjustment(3) +/	- 0	0	0	0	0	0	0	0	0	0	0	0	0
Deferral Account Variance Adjustment Q4, 2001(4) +/	- 0	0	0	0	0	0	0	0	0	0	0	0	0
Deferral Account Variance Adjustment(5) +/	- 0	0	0	0	0	0	0	0	0	0	0	0	0
Adjustments to reported prior years' variances(6) +/	- 0	0	0	0	0	0	0	0	0	0	0	0	0
PILs collected from customers - Proxy(8) -	0	0	0	0	0	0	0	0	0	0	0	0	0
Principal Ending balance: # 1562	59,525	59,525	59,525	59,525	59,525	59,525	59,525	59,525	59,525	59,525	59,525	59,525	59,525
	-	-	-	-	-	-	-	-	-	-	-		
Interest on Opening Balance	124	112	124	49	51	49	28	28	27	28	27	28	673
Cummulative Interest This Year	124	236	360	409	459	508	536	564	591	618	645	673	
Cummulative Interest Life to Date	21,863	21,975	22,099	22,147	22,198	22,247	22,275	22,303	22,329	22,357	22,384	22,412	

Name of LDC: West Perth Power Inc.
OEB Licence Number: ED-2002-0508

Month Prescribed Rate Monthly Interest	Jan-10 0.55% 0.05%	Feb-10 0.55% 0.04%	Mar-10 0.55% 0.05%	Apr-10 0.55% 0.05%	May-10 0.55% 0.05%	Jun-10 0.55% 0.05%	0.89%	Aug-10 0.89% 0.08%	Sep-10 0.89% 0.07%	1.20%	Nov-10 1.20% 0.10%	Dec-10 1.20% 0.10%	Total
Principal Opening balance: # 1562	59,525	59,525	59,525	59,525	59,525	59.525	59,525	59,525	59,525	59,525	59.525	59.525	59,525
Board-approved PILs tax proxy from Decisions(1) +		0	0	0	0	0	,	0	0	,	0	00,020	0
True-up Variance Adjustment Q4, 2001(2) +/	_	0	0	0	0	0		0	0	-	0	0	0
True-up Variance Adjustment(3) +,	- 0	0	0	0	0	0	0	0	0	0	0	0	0
Deferral Account Variance Adjustment Q4, 2001(4)	- 0	0	0	0	0	0	0	0	0	0	0	0	0
Deferral Account Variance Adjustment(5) +/	- 0	0	0	0	0	0	0	0	0	0	0	0	0
Adjustments to reported prior years' variances(6) +	- 0	0	0	0	0	0	0	0	0	0	0	0	0
PILs collected from customers - Proxy(8) -	0	0	0	0	0	0	0	0	0	0	0	0	0
Principal Ending balance: # 1562	59,525	59,525	59,525	59,525	59,525	59,525	59,525	59,525	59,525	59,525	59,525	59,525	59,525
		-	·	·	-	·	·	·	-	-	-		
Interest on Opening Balance	28	25	28	27	28	27	45	45	44	61	59	61	476
Cummulative Interest This Year	28	53	81	108	135	162	207	252	296	357	415	476	
Cummulative Interest Life to Date	22,440	22,465	22,493	22,520	22,547	22,574	22,619	22,664	22,708	22,769	22,827	22,888	

Name of LDC: West Perth Power Inc.
OEB Licence Number: ED-2002-0508

Month	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Total
Prescribed Rate	1.47%	1.47%	1.47%	1.47%	1.47%	1.47%	1.47%	1.47%	1.47%	1.47%	1.47%	1.47%	
Monthly Interest	0.12%	0.11%	0.12%	0.12%	0.12%	0.12%	0.12%	0.12%	0.12%	0.12%	0.12%	0.12%	
Principal Opening balance: # 1562	= 59,525	59,525	59,525	59,525	59,525	59,525	59,525	59,525	59,525	59,525	59,525	59,525	59,525
Board-approved PILs tax proxy from Decisions(1)	-/- 0	0	0	0	0	0	0	0	0	0	0	0	0
True-up Variance Adjustment Q4, 2001(2)	-/- 0	0	0	0	0	0	0	0	0	0	0	0	0
True-up Variance Adjustment(3)	-/- 0	0	0	0	0	0	0	0	0	0	0	0	0
Deferral Account Variance Adjustment Q4, 2001(4)	-/- 0	0	0	0	0	0	0	0	0	0	0	0	0
Deferral Account Variance Adjustment(5)	-/- 0	0	0	0	0	0	0	0	0	0	0	0	0
Adjustments to reported prior years' variances(6)	-/- 0	0	0	0	0	0	0	0	0	0	0	0	0
PILs collected from customers - Proxy(8)	- 0	0	0	0	0	0	0	0	0	0	0	0	0
Principal Ending balance: # 1562	59,525	59,525	59,525	59,525	59,525	59,525	59,525	59,525	59,525	59,525	59,525	59,525	59,525
Interest on Opening Balance	74	67	74	72	74	72	74	74	72	74	72	74	875
Cummulative Interest This Year	74	141	216	288	362	434	508	583	654	729	801	875	
Cummulative Interest Life to Date	22,962	23,029	23,104	23,176	23,250	23,322	23,396	23,470	23,542	23,617	23,689	23,763	
Interest on Opening Balance Cummulative Interest This Year	74 74	67 141	74 216	72 288	74 362	72 434	74 508	74 583	72 654	74 729	72 801	74 875	

Name of LDC: West Perth Power Inc.
OEB Licence Number: ED-2002-0508

Month Prescribed Rate Monthly Interest	Jan-12 1.47% 0.12%	1.47%	Mar-12 1.47% 0.12%	Apr-12 1.47% 0.12%	May-12 0.00% 0.00%	Jun-12 0.00% 0.00%	0.00%	Aug-12 0.00% 0.00%	0.00%	0.00%	Nov-12 0.00% 0.00%	Dec-12 0.00% 0.00%	Total
Principal Opening balance: # 1562	= 59,525	59,525	59,525	59,525	59,525	59.525	59,525	59,525	59,525	59,525	59,525	59,525	59,525
· · · · · · · · · · · · · · · · · · ·	/- 0	0	0	0	0	0	0	0	0	0	0	0	0
. , , , , , , , , , , , , , , , , , , ,	/- 0	0	0	0	0	0	0	0	0	0	0	0	0
	/- 0	0	0	0	0	0	0	0	0	0	0	0	0
Deferral Account Variance Adjustment Q4, 2001(4) +	/- 0	0	0	0	0	0	0	0	0	0	0	0	0
Deferral Account Variance Adjustment(5) +	/- 0	0	0	0	0	0	0	0	0	0	0	0	0
Adjustments to reported prior years' variances(6) +	/- 0	0	0	0	0	0	0	0	0	0	0	0	0
PILs collected from customers - Proxy(8)	- 0	0	0	0	0	0	0	0	0	0	0	0	0
Principal Ending balance: # 1562	59,525	59,525	59,525	59,525	59,525	59,525	59,525	59,525	59,525	59,525	59,525	59,525	59,525
	-												
Interest on Opening Balance	74	70	74	72	0	0	0	0	0	0	0	0	290
Cummulative Interest This Year	74	144	218	290	290	290	290	290	290	290	290	290	
Cummulative Interest Life to Date	23,837	23,907	23,981	24,053	24,053	24,053	24,053	24,053	24,053	24,053	24,053	24,053	



ED Disposition 1562 Balance release 1.0 © Elenchus Research Associates

Name of LDC: West Perth Power Inc.
OEB Licence Number: ED-2002-0508

Request for Disposition of 1562 Balance

Principal as of April 30, 2012	59,525
Interest as of April 30, 2012	24,053
Amount Requested for Disposition of 1562 Balance	83 578

tax year days in the year	2001 92	2002 365	2003 365	2004 365	2005 365
taxable income	0	172,012	169,330	169,330	169,330
Federal					
base rate	38.00%	38.00%	38.00%	38.00%	38.00%
base taxes	0	65,365	64,345	64,345	64,345
federal tax abatement (10%)	0	-17,201	-16,933	-16,933	-16,933
small bus. Limit	200,000	200,000	225,000	250,000	300,000
prorated limit for short year	50,411	200,000	225,000	250,000	300,000
SBD reduction due to large capital		0	0	0	0
adjusted small bus limit	50,411	200,000	225,000	250,000	300,000
Small bus ded rate	16%	16%	16%	16%	16%
small business deduction	0	-27,522	-27,093	-27,093	-27,093
accelerated limit	300,000	300,000	300,000	300,000	300,000
prorated accelerated limit	75,616	300,000	300,000	300,000	300,000
excess over SBD	25,205	100,000	75,000	50,000	0
accelerated reduction rate	7%	7%	7%	7%	7%
accelerated reduction	0	0	0	0	0
general reduction rate	1.00%	3.00%	5.00%	7.00%	7.00%
general tax reduction	0	0	0	0	0
surtax rate	1.12%	1.12%	1.12%	1.12%	1.12%
surtax	0	1,927	1,896	1,896	1,896
Sartan	ū	2,52.	2,030	2,030	1,030
total federal tax	0	22,568	22,216	22,216	22,216
PROVINCIAL					
provincial base rate	12.50%	12.50%	12.50%	14.00%	14.00%
provincial base taxes	0	21,502	21,166	23,706	23,706
	_	,	,		==,
provincial SBD limit	280,000	280,000	320,000	400,000	400,000
prorated SBD	70,575	280,000	320,000	400,000	400,000
provincial SBD rate	6.50%	6.50%	7.00%	8.50%	8.50%
SB deduction	0	-11,181	-11,853	-14,393	-14,393
income in excess of SBD limit	0	0	0	0	0
surtax rate					
surtax	0	0	0	0	0
total provincial tay	0	10,321	9,313	9,313	9,313
total provincial tax	U	10,321	9,313	9,313	9,313
TOTAL TAXES	0	32,889	31,529	31,529	31,529
weighted average rate	#DIV/0!	19.12%	18.62%	18.62%	18.62%
Fadavaller					
Federal LCT	2 627 626	2 627 626	2,637,626	2 627 626	2 627 626
taxable capital capital deduction	2,637,626 10,000,000	2,637,626 10,000,000	10,000,000	2,637,626 50,000,000	2,637,626 50,000,000
capital acadetion	0	0	0	0	0
part I.3 tax rate	0.225%	0.225%	0.225%	0.200%	0.175%
part I.3 tax	0	0	0	0	0
Less Surtax	0	-1,927	-1,896	-1,896	-1,896
Net Part I.3	0	0	0	0	0
Outside Coulted Tour					
Ontario Capital Tax	2 627 626	2 627 626	2 627 626	2 627 626	2 627 626
taxable capital capital deduction	2,637,626 5,000,000	2,637,626 5,000,000	2,637,626 5,000,000	2,637,626 5,000,000	2,637,626 7,500,000
capital deduction	-2,362,374	-2,362,374	-2,362,374	5,000,000 -2,362,374	7,500,000 -4,862,374
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Capital Tax Rate					
		-	-	-	
Total Taxes	_	32,889	31,529	31,529	31,529
. ota. Tunes		32,003	31,323	31,323	31,323